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STATE OF NEW JERSEY

ANNUAL REPORT
OF THE
Division of Taxation
IN THE
Department of the Treasury
FOR THE FISCAL YEAR
1981

DIVISION OF TAXATION
WEST STATE & WILLOW STREETS
TRENTON, NEW JERSEY 08646

BEST AVAILABLE COPY

STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1981

LIBERTY AND PROSPERITY
1776

DIVISION OF TAXATION
West State and Willow Streets
Trenton, New Jersey 08646

Branch Offices

Sea Girt Branch Office
2100 Highway 35, Suite C
Sea Girt, N.J. 08750

Cherry Hill Branch Office
11 Ormond Avenue
Cherry Hill, N.J. 08002

Somerville Branch Office
205 West Main Street
Somerville, N.J. 08876

Newark Branch Office
1100 Raymond Blvd., Room 103
Newark, N.J. 07102

Fair Lawn Branch Office
22-08 Route 208 South
Fair Lawn, N.J. 07410

Vineland Branch Office
80 South Main Road Suite 112
Vineland, N.J. 08360

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

Clifford A. Goldman, *State Treasurer*

DIVISION OF TAXATION

Sidney Glaser, *Director*

PROCESSING AND ADMINISTRATION

John R. Baldwin, *Assistant Director*

COLLECTION AND ADMINISTRATION
Richard D. Gardiner, *Superintendent*

LOCAL PROPERTY AND PUBLIC UTILITY
J. Henry Ditmars, *Superintendent*
Samuel Temkin, *Assistant Superintendent*

AUDIT

Edward S. Landerkin, *Assistant Director*
Vincent A. Caretta, *Superintendent*

RESEARCH AND STATISTICS
James A. Arnold, Jr., *Chief*
James W. Conover, *Assistant Chief*

TRANSFER INHERITANCE TAX
William R. Mulholland, *Superintendent*

SPECIAL PROCEDURES AND INVESTIGATIONS

J. Robert Murphy, *Assistant Director*

SPECIAL PROCEDURES
Morris A. Compton, *Chief*

INVESTIGATIONS
Thomas D. Gavin, *Chief*

TAX COUNSELORS
Jack Silverstein, *Chief*

STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION		
Major taxes collected during fiscal year ended June 30, 1981 by the Division of Taxation for State use or distribution to local governments (See Table 1)		$4,615.6 million
TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION		
Collections during fiscal year ended June 30, 1981 from Motor Vehicle Fees, Motor Fuels Use Tax, Boxing, T.V. and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising (See Table 1)		290.1 million
TAXES ADMINISTERED BY COUNTIES		
Realty Transfer Fee Tax:		
County use	9.2 million	
State use	16.9 million	26.1 million
TAXES ADMINISTERED BY MUNICIPALITIES		
Net General Property taxes (after Veterans and Senior Citizens Deductions) upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1981		4,134.8 million
Total State and Local Taxes		$9,066.6 million

This tabulation does not include lottery earnings, casino gambling tax, and miscellaneous license fees.

LETTER OF TRANSMITTAL

To the Hon. Brendan T. Byrne, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1981. The Report contains a detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals and its successor the Tax Court, the County and State Abstracts of Ratables, the State School Aid Table of Equalized Valuations and the State In Lieu distributions. In addition, the Report contains useful and valuable statistical tables showing state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

REVENUES

Tax collections for fiscal year ending June 30, 1981 attained a new high of $4.6 billion, an increase of $749.2 million or 19.4% over tax collections of the previous year. The main ingredients of the increase were from the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 2. In addition to Gross Income Tax of $1.1 billion, they reflect Sales Tax of $1.2 billion, Corporation Tax of $770.3 million and Motor Fuels Tax of $278.0 million. It should be further noted that the 1981 local property tax levy totaled $4.1 billion.

ECONOMIC DATA

The Division has issued its third Owner Occupied Housing Statistics report.

A matching of 1.1 million homestead rebates with income tax returns of all homeowners shows average rebate exceeding average income taxes for all groups under $15,000.

For all taxpayers, the rebates average $191 as compared with income taxes averaging $473. For homeowners with additional rebates, the comparison is between income taxes averaging $272 and homestead rebates averaging $231.

An important by-product of the program is the availability of information about property taxes and incomes of homeowners. It provides a valuable statistical base for examining the impact of property taxes upon homeowners. New Jersey is thus in a position to develop plans and service needs in a realistic manner.

In contrast to traditional analysis based upon decennial censuses and assumed income and property tax distribution, planners now have available actual numbers for actual people. This report provides the materials for measuring social and economic change as it occurs and a capability to adjust on a timely basis.

WAGE REPORTING ACT

Substantial savings in public assistance costs as well as in unemployment benefits are anticipated as a result of the operation of the Wage Reporting System. These savings will ultimately keep down the cost of doing business in New Jersey. The system's effectiveness will depend in large measure on the employer's support and cooperation. The efforts which the employer makes in fulfilling its obligation as an employer are important to New Jersey's continuing effort to control abuse of public assistance and employment security programs in the State.

The Wage Reporting Act, P.L. 1980, Chapter 48, requires the matching of records of persons receiving certain public assistance and unemployment compensation against persons receiving wages. The Act requires employers to submit information to the Division of Taxation regarding employees, wages received and tax withheld.

OTHER NEW RESPONSIBILITIES

The Set Off Act (P.L. 1981, c. 239) will require the Division to set off the amount of a homestead rebate or income tax refund against any liquidated indebtedness due to any State agency. Procedures are being established to implement this legislation.

Corporation Franchise Tax—recent corporation business tax amendments provide for a transition period whereby the present prepayment requirement will be converted into a quarterly system of estimated payments, similar to the Federal system and those used in many states.

Insurance taxes will be collected by the State; domestic insurance taxes will be returned to municipalities and counties. The 1981 income tax form will contain provision for checking off $2, $5 or $10 from any tax refund to be dedicated for wildlife protection. The size of motor fuels signs will be established by the Director. Stations selling gasoline by the liter will be required to post the price per liter and the price per gallon.

AUDIT AND ENFORCEMENT RESULTS

Some tangible results of our audit and enforcement program follow:

Collections of overdue tax liabilities primarily involving criminal and civil proceedings increased $2.9 million; from $26.7 million in 1980 to $29.6 million in 1981.

Office Audit assessments increased 9.5% from $24.5 million to $26.9 million.

Field Audit assessments amounted to $31.4 million, an average assessment per auditor of $245,329.

Out-of-State audit program assessments were approximately $1.7 million during fiscal year 1981.

A LOOK TO THE FUTURE

The Economic Recovery Tax Act of 1981 will have long-term effects. Only time will tell whether its objectives have been met. It will have a varying effect upon state tax revenues, depending upon whether a state conforms its corporation and income taxes to federal tax law. States must evaluate federal spending plans to determine whether any curtailment in programs may be absorbed within their own financial capabilities.

RECOMMENDATIONS

Recommendations made last year continue to have validity:

Appointment of a special committee to re-examine property tax standards, measures of equity and realignment of taxing districts.

Appointment of a committee to review operation of the homestead rebate program.

A legislative committee to review the Farmland Assessment Act and make recommendations that will curtail speculation in farmland property acquisitions.

A review of all sales tax exemptions with recommendations for taxability where warranted.

Finally, it would seem feasible to consider the re-creation of a State Tax Policy Commission to make periodic studies and recommendations regarding all phases of taxation. In addition, a standing

Property Tax Committee should be formed for the purpose of evaluating the question of a state property tax (in whole or in part), consolidation of taxing districts, school financing, assessment standards and property tax classification. A committee should be created to review tax exemptions under all laws to indicate whether such exemptions should continue.

Respectfully submitted,

Sidney Glaser,
Director,
Division of Taxation

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CHAPTER I
HISTORY AND SUMMARY

DIVISION HISTORY

The Division of Taxation was established within the Treasury Department in 1948 (C. 92, P.L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (C. 112, P.L. 1944) which replaced a State Tax Department organized in 1931 (C. 336, P.L. 1931).

Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (C. 208, P.L. 1884) and a Board of Equalization of Taxes established in 1905 (C. 67, P.L. 1905). These two Boards were consolidated in 1915 (C. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This later function was assigned to a newly organized State Board of Tax Appeals which continued as the Division of Tax Appeals within the Treasury Department. Effective July 1, 1979, the Division of Tax Appeals was replaced by a Tax Court within the judicial system.

The Division is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors (see organization chart):

1. A consolidation of all processing and administration functions including Local Property and Public Utility Tax.

2. A grouping of Audit, Transfer Inheritance and Research and Statistics functions.

3. An expansion of Special Procedures and Investigations, to include Legal and Taxpayer Services.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Emergency Transportation	54:8A-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise	54:30A-16 et seq.
Public Utility Franchise	54:30A-18 et seq.
Public Utility Gross Receipts	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Sales and Use	54:32B-1 et seq.
Savings Institution	54:10D-1 et seq.
Spill Compensation	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.
Transportation Benefits	54:8A-58 et seq.
Wage Reporting Act	54:1-55 et seq.

TAX ADMINISTRATION

Tax administration involves collection activities by the State, by counties and by municipalities (local taxing districts). As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, pari-mutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1981 totaled $4.6 billion or 94.1% of all major State Tax collections within and outside the Division. This represented an increase of $749.2 million, or 19.4% over fiscal 1980. The $4.6 billion collected included $757.9 million for payment to local governments for their direct support. This 16.4% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $3.9 million of Class II railroad "replacement taxes," $1.6 million of financial business taxes, $7.6 million of (Corporation Business Tax) Banking Corporation Taxes, $539.6 million for Public Utility Franchise and Gross Receipts taxes, $30.5 million for local assistance funding and $16.0 million for insurance Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($107.1 million), amounts distributed to each county and municipality are shown in Appendix III, Tables 42 and 43. (For details on Revenue Sharing and Senior Citizen and Veteran Deductions, see Table 22).

A description of each tax administered by the Division appears in Chapter VI.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $4.1 billion representing an increase of $391.3 million over the previous year. This compares with $4.6 billion in major State tax collections. State responsibility for tax collections was 50.9%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling $285.2 million in 1981) to eligible homeowners within each taxing district. It apportions $50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($57.1 million in 1981).

TABLE 1
STATE AND LOCAL TAX STRUCTURE
(millions of dollars)

Year	Taxes Collected by the Division	Taxes Collected by the State Outside the Division[1]	Taxes Administered by Counties	Taxes Administered by Municipalities[2]	Total State and Local Taxes
1970	$1,147.3	$168.7	$19.5	$1,933.8	$3,415.5
1971	1,303.2	173.2	21.3	2,176.6	3,833.4
1972	1,421.5	179.4	24.7	2,393.6	4,201.0
1973	1,696.5	201.5	27.4	2,536.2	4,662.8
1974	1,826.6	205.0	28.6	2,712.3	4,995.7
1975	1,902.2	201.8	29.5	2,971.1	5,373.5
1976	2,186.3	233.7	27.3	3,295.1	6,059.7
1977	2,945.7	256.6	19.2	3,205.3	6,787.7
1978	3,154.8	262.7	23.9	3,275.3	7,123.2
1979	3,403.3	273.5	28.0	3,441.6	7,613.8
1980	3,866.4[3]	293.9[4]	26.9	3,743.5	7,946.2
1981	4,615.6[5]	290.1[4]	26.1	4,134.8	9,066.6

[1] Does not include collections by the Lottery Commission since fiscal year 1971.

[2] Net tax after senior citizens and veterans deductions. Excludes Atlantic City Luxury Sales Tax Collections.*

[3] Includes public utility taxes formerly apportioned for local collection.

[4] Does not include casino gambling.

[5] Includes insurance tax formerly apportioned for local collection.

---

*Administration of this tax has been transferred to the Director, Division of Taxation, effective July 1, 1980 (P.L. 1980, c. 60).

CHAPTER II
PROCESSING AND ADMINISTRATION

Processing and Administration Activity utilizes approximately 35% of all Division personnel. The Activity is responsible for processing tax returns and forms, deposit of receipts, all administrative functions, Local Property and Public Utility Tax and wage reporting.

MANAGEMENT SERVICES

Property Management

The Division occupies floor space on seven of the ten floors in the Taxation Building, all three floors of the Mill Hill Processing Center and Annex, six field offices located in Fair Lawn, Newark, Somerville, Cherry Hill, Wall Township, and Vineland, as well as two warehouses in the City of Trenton. A one-story building on Roebling Avenue is being used by the Wage Reporting Branch.

Budget and Fiscal

Budget activities include planning, preparation, and execution of five separate budgets on an annual basis under the zero-based budget concept. Individual budgets include: Processing/Administration; Special Procedures/Investigations; Audit Services; Gross Income Tax; Homestead Rebate Program; and Wage Reporting Act.

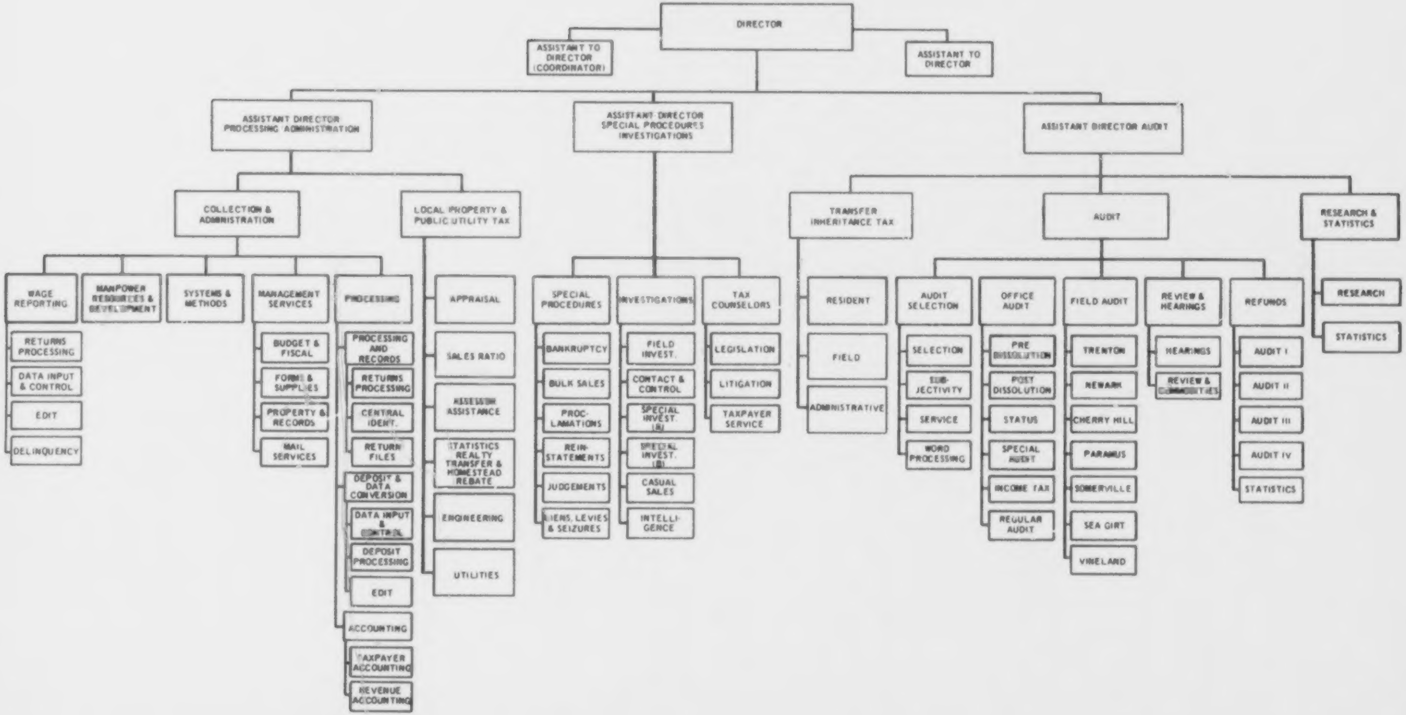
Cost of operating the Division during fiscal 1981 approximated .83% of revenues collected.

Mail Room

Mail and Mail Insert operation is responsible for proper handling of a large volume of forms, documents, etc. comprising mail services for the entire Division. It also performs mail service for several other state agencies. During 1981, the Mail Room processed over 13.8 million pieces of outgoing mail and over 10 million pieces of incoming mail.

CHART 1

ORGANIZATION CHART DIVISION OF TAXATION


DIRECTOR
ASSISTANT TO DIRECTOR (COORDINATOR)
ASSISTANT TO DIRECTOR
ASSISTANT DIRECTOR PROCESSING ADMINISTRATION
ASSISTANT DIRECTOR SPECIAL PROCEDURES INVESTIGATIONS
ASSISTANT DIRECTOR AUDIT
COLLECTION & ADMINISTRATION
LOCAL PROPERTY & PUBLIC UTILITY TAX
TRANSFER INHERITANCE TAX
AUDIT
RESEARCH & STATISTICS
WAGE REPORTING
RETURNS PROCESSING
DATA INPUT & CONTROL
EDIT
DELINQUENCY
MANPOWER RESOURCES & DEVELOPMENT
SYSTEMS & METHODS
MANAGEMENT SERVICES
BUDGET & FISCAL
FORMS & SUPPLIES
PROPERTY & RECORDS
MAIL SERVICES
PROCESSING
PROCESSING AND RECORDS
RETURNS PROCESSING
CENTRAL IDENT.
RETURN FILES
DEPOSIT & DATA CONVERSION
DATA INPUT & CONTROL
DEPOSIT PROCESSING
EDIT
ACCOUNTING
TAXPAYER ACCOUNTING
REVENUE ACCOUNTING
APPRAISAL
SALES RATIO
ASSESSOR ASSISTANCE
STATISTICS REALTY TRANSFER & HOMESTEAD REBATE
ENGINEERING
UTILITIES
SPECIAL PROCEDURES
BANKRUPTCY
BULK SALES
PROCLAMATIONS
REINSTATEMENTS
JUDGEMENTS
LIENS, LEVIES & SEIZURES
INVESTIGATIONS
FIELD INVEST.
CONTACT & CONTROL
SPECIAL INVEST. (A)
SPECIAL INVEST. (B)
CASUAL SALES
INTELLIGENCE
TAX COUNSELORS
LEGISLATION
LITIGATION
TAXPAYER SERVICE
RESIDENT
FIELD
ADMINISTRATIVE
AUDIT SELECTION
SELECTION
SUBJECTIVITY
SERVICE
WORD PROCESSING
OFFICE AUDIT
PRE DISSOLUTION
POST DISSOLUTION
STATUS
SPECIAL AUDIT
INCOME TAX
REGULAR AUDIT
FIELD AUDIT
TRENTON
NEWARK
CHERRY HILL
PARAMUS
SOMERVILLE
SEA GIRT
VINELAND
REVIEW & HEARINGS
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REVIEW & COMMODITIES
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AUDIT I
AUDIT II
AUDIT III
AUDIT IV
STATISTICS
RESEARCH
STATISTICS

TABLE 2
MAJOR STATE TAX COLLECTIONS (NET) 1979-1981

TAX SOURCE	Collections for Fiscal Year						Percent Changes	
	1981	% of Total	1980	% of Total	1979	% of Total	1980-1981	1979-1980
Collected by Division:								
Alcoholic Beverage	$ 58,918,678	1.2%	$ 55,491,914	1.3%	$ 54,462,996	1.5%	+ 6.2%	+ 1.9%
Business Personal Property	64,531,427	1.3	70,893,758	1.7	78,676,962	2.1	- 9.0	- 9.9
Cigarette	175,284,573	3.6	171,245,450	4.1	169,813,474	4.6	+ 2.4	+ 0.8
Corporation Business[1]	770,298,738	15.7	627,207,517	15.1	538,506,682	14.5	+22.8	+16.5
CBT Banks	33,193,794	0.7	30,604,224	0.7	28,812,953	0.8	+ 8.5	+ 6.2
CBT Financial Businesses	879,218	<0.1	1,509,384	<0.1	5,760,092	0.2	-41.8	-73.8
Corporation Income	122,368	<0.1	214,112	<0.1	177,728	<0.1	-42.9	+20.5
Emergency Transportation[2]	41,888,784	0.9	34,464,614	0.8	35,201,112	1.0	+21.5	- 2.1
Financial Business[3]	35,942	<0.1	628,032	<0.1	121,360	<0.1	....	....
Gross Income[4]	1,106,180,290	22.6	968,821,205	23.3	838,498,071	22.6	+14.2	+15.5
Insurance Premiums[5]	97,557,248	2.0	90,936,373	2.2	85,473,443	2.3	+ 7.3	+ 6.4
Miscellaneous Revenue[6]	1,227,589	<0.1	1,754,010	<0.1	2,494,901	<0.1	-30.0	-29.7
Motor Fuels	278,037,674	5.7	280,860,039	6.8	298,024,258	8.0	- 1.0	- 5.8
Public Utility Excise (State Use)	81,226,115	1.7	64,653,651	1.6	81,619,010[7]	2.2	+25.6	-20.8
Public Utility Excise (Mun. Use)	500,102,231	10.2	161,538,500[8]	3.9	....	...	....	....
Railroad Franchise	28,643	<0.1	45,056	<0.1	27,497	<0.1	-36.4	+63.9
Railroad Property	3,022,026	0.1	3,037,838	0.1	3,322,776	0.1	- 0.5	- 8.6
Sales and Use	1,201,213,918	24.5	1,179,877,566	28.4	1,098,017,244	29.6	+ 1.8	+ 7.5
Alcoholic Beverage Wholesale	62,244,636	1.3	....	...	....	...	....	....
Atlantic City Luxury (Mun. Use)	4,402,055	0.1	....	...	....	...	....	....
Savings Institution	108,299	<0.1	3,954,792	0.1	4,293,214	0.1	....	- 7.9
Spill Compensation	12,788,846	0.3	6,850,324	0.2	6,402,848	0.2	+86.7	+ 7.0
Transfer Inheritance & Estate	122,318,134	2.5	111,646,287	2.7	100,435,754	2.7	+ 9.6	+11.2
Total Collected by Division[9]	$4,615,611,226	94.1%	$3,866,365,001	93.0%	$3,430,269,462	92.6%	+19.4	+12.7

Collected Outside Division:								
Boxing-Wrestling-T.V.	$ 226,419	<0.1%	$ 270,728	<0.1%	$ 76,320	<0.1%	-16.4%	....
Motor Fuels Use	7,325,900	0.2	7,404,067	0.2	6,533,216	0.2	- 1.1	+13.3%
Motor Vehicle Fees	266,225,918	5.4	270,251,325	6.5	248,168,979	6.7	- 1.5	+ 8.9
Outdoor Advertising	223,206	<0.1	219,586	<0.1	216,973	<0.1	+ 1.7	+ 1.2
Pari-Mutuel	16,074,449	0.3	15,725,286	0.3	18,515,507	0.5	+ 2.2	-15.1
Total Collected Outside Division[10]	$ 290,075,892	5.9%	$ 293,870,992	7.0%	$ 273,510,993	7.4%	- 1.3%	+ 7.4%
Total Major State Tax Collections	$4,905,687,118	100.0%	$4,160,235,993	100.0%	$3,703,780,457	100.0%	+17.9%	+12.3%

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1. Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c. 367, P.L. 1973). 1979—$8,963; 1980—$19,489; 1981—$88,160.
2. Transportation Tax reflects transferred amounts to Gross Income Tax (c. 66, P.L. 1976).
3. Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Business.
4. Excludes $1,918,527 which was dedicated to the Gubernatorial General Election Fund.
5. Includes collections representing reimbursement for Motor Vehicle Security Responsibility Law. Collections: 1979—$3,597,760; 1980—$3,880,158; 1981—$4,216,601.
6. Repealed tax audit receipts. Amounts include Capital Gains and Other Unearned Income, Retail Gross Receipts, Transportation Benefits and Unincorporated Business.
7. Includes $22,424,633 collected for Anti-Recession Fiscal Assistance.
8. Represents portion of "Certification of Assessment"—Public Utility Excise—Gross Receipts and Franchise (c. 10, 11 & 12, P.L. 1980).
9. Includes Public Utility Administrative Cost: 1979—$127,087; 1980—$130,355; 1981—$153,799.
10. Excludes lottery earnings and casino gambling taxes.

Printing and Supplies

All tax forms used by the Division are designed internally and ordered by the Treasury Department Purchase Bureau in accordance with specifications provided by the Printing and Supplies Unit. All office supplies are ordered, received and distributed from a central stock room.

Records Management

The records management program is designed to store aging records in warehouses at minimum cost in a manner to accomplish retrieval as needed or destruction in accordance with official criteria. During 1981, 88,914 tax records were pulled and 89,342 were refiled.

MANPOWER RESOURCES & DEVELOPMENT

Personnel

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

In-Service Training

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. During 1981, 178 persons completed training courses offered by the Department of Civil Service, 90 employees completed job-related evening college courses under a tuition refund plan and 139 attended special seminars and conferences.

PROCESSING

This Branch is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, applications for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer accounts.

Returns Processing Section

Returns Processing includes extracting, screening, coding, numbering and distribution to appropriate sections within the Division. It received over 8.4 million pieces of mail during 1981.

More than 95% of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

Tax Source	Mail Receipts	
	1981	1980
Alcoholic Beverage	5,402	5,518
Business Personal Property	137,829	179,917
Cigarette	30,935	33,634
*Corporation Business	271,381	263,429
Emergency Transportation	206,149	204,020
Gross Income:		
Employee-1040 Estimated	503,543	453,852
Employee-1040	3,080,520	3,129,412
Employer-Withholdings	1,151,344	1,156,316
Homestead Rebate Applications	1,497,701	1,523,267
Employer Reconciliations	143,920	139,887
Miscellaneous Mail	303,273	287,583
Motor Fuels	30,502	28,934
Sales and Use	1,108,499	1,075,225
Total	8,470,998	8,481,503

*Includes Corporation Business, Financial Business, Insurance Premiums, Savings Institution, and Bank Stock Taxes.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. Data Capture Unit-handling input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and others. During fiscal 1981, the Cash Receipts Accounting System was implemented with this unit handling the input of checks and cash receipts.

2. Data Input and Output Control Unit-control of source documents and input and output reports involves maintenance of control ledger, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection Section

During fiscal 1981 this Section handled approximately 418,000 edit errors. In addition, the advent of the Cash Receipts Accounting System brought about a new type of edit. The quantity of rejected items varies depending on daily volume captured in Data Input and the type of tax being inputed. Many rejections will correct themselves as the processing cycle continues; however, some rejections require research and resubmission thru Data Input.

Deposit Preparation Section

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with Depository Banks, and Division of Budget and Accounting. During fiscal 1981 approximately 3,800,000 checks and cash transactions were deposited.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of five units as follows:

1. Changes-Completed over 283,294 changes to the master file.
2. New Registration Unit-Coded and examined 41,150 applications and processed 25,000 "New Corporation Control Forms" and 28,000 "Changes to Corporation Identification."
3. Correspondence-Typed and mailed more than 220,000 pieces of correspondence and tax returns.
4. Edit-Prepared more than 164,000 corrections to Taxpayer Identification and Cash Records, and processed over 44,000 noncomputer generated or defaced Gross Income Tax Returns.
5. Data Input-Entered over 485,000 changes and added over 51,000 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

The Licenses and Registration Section processes and issues Cigarette and Motor Fuel Licenses involving fees and special types of licenses requiring bonds, and the transfer of Alcoholic Beverage Licenses.

During Fiscal 1981, 65,539 licenses and registrations were issued for Cigarette, Motor Fuels and Alcoholic Beverage Taxes as follows:

Type of License and Registration Issued	Number Issued 1981	1980
Cigarette Tax:		
Distributors	122	119
Wholesaler	283	245
Over-the-Counter	16,825	18,092
Vending Machines	30,458	32,128
Miscellaneous	521	624
Motor Fuels Tax:		
Gasoline Jobbers	27	27
Distributors	80	74
Special Licenses A & B	1,898	1,815
Retail Licenses	6,737	6,842
Wholesale Licenses	515	482
Transport Licenses	3,223	3,358
Alcoholic Beverage:		
Transfers	4,850	4,900
Total	65,539	68,756

Revenue and Taxpayer Accounting

After initial processing, the Accounting Section receives tax returns and reconciles totals of checks and returns for 23 taxes. The checks are deposited in the designated bank accounts and transmittals of income are prepared for entry into the Department of Treasury revenue accounting system.

The Taxpayer Accounting Section is responsible for the billing of penalty and/or interest for late filing of returns and reports, and for underpayments of tax liabilities resulting from dishonored checks. Billings during the year totaled approximately 350,000. Collections by this unit were $10.5 million for fiscal 1981.

This section also monitors Cigarette Tax meters set at Trenton and six district offices, and designated field banks throughout the State.

A new mechanized deposit preparation and cash receipts accounting system was implemented during fiscal 1981 for nine major taxes. Other taxes will be added during fiscal 1982.

In fiscal 1982, the Agency Accounting System, an on-line computer system, will provide data entry and inquiry of the revenue accounts for the Division and other State agencies.

SYSTEMS AND METHODS

Systems and Methods conducts "in-house" management studies on a continuing basis. It also acts as a liaison with the Bureau of Data Processing. Additional areas of responsibility include tax form revision and development. Principle activities during 1981 include:

Cash Receipts Accounting System-In association with Arthur Andersen & Company assisted in implementation of a mechanized deposit preparation and cash receipts accounting system.

Employer Wage Reporting-Assisted in formation and implementation of employer wage reporting to expose fraudulent transactions in public assistance and unemployment benefits.

Data Processing-Assisted in development and implementation of new data processing programs.

Federal/State Exchange of Tax Information—Maintained an interface with the Federal Government relative to the implementation of safeguards and procedures for the exchange of individual and business tax information.

Tax Administration-Developed and implemented systems for administering the Alcoholic Beverage Wholesale Sales Tax and the Atlantic City Luxury Tax.

Major Studies and Activities

Future equipment requirements and the potential use of various business machines were evaluated. Study continued in use of OCR (Optical Character Reading) equipment.

Other studies and activities include: an analysis of the three commodity tax systems; the feasibility of "coupon book" tax returns for multiple return taxes; administration of an incentive program for data entry operators and the feasibility of an automated standards system; installation and relocation of telecommunications equipment; development and implementation of an income tax employer reconciliation delinquency program; development and implementation of an amended return for the Gross Income Tax (Form NJ-1040X); implementation of a software program for verification and correction of zip codes; development of a consolidated Senior Citizen application; development of an automated attendance monitoring system; enhancements to the Local Property Tax "4 Line" (Mod IV) system; automation of the Municipal Local Purposes Tax Assistance Fund; revisions to the income tax adjustment notices; revisions to the posting procedures for the corporation tax; recommendation of changes to the forms and formats for the Unified Taxpayer File; development and implementation of quarterly statistical report for Transfer Inheritance Tax; a feasibility study for changes to the cigarette tax stamping procedures; and the development of a Corporation Business Tax Estimated Tax return.

On a continuing basis, employee suggestion awards are evaluated. During the year, 17 suggestions were evaluated.

WAGE REPORTING

The Wage Reporting Branch was established in April of 1981 to administer provisions of the New Jersey Wage Reporting Act (P.L. 1980, C. 48). The Act, approved on June 26, 1980, is designed to identify and control abuse of public assistance and employment security programs.

Under the Act, every employer is required to submit quarterly wage reports for each employee who resides in or is employed in New Jersey. The employer's recordkeeping obligation began on Jan. 1, 1981. The first quarterly report was due on or before April 30, 1981. Information reported on the Employer Report of Wages Paid (WR-30) includes name and social security number of each employee, gross wages paid during the quarter, and New Jersey Gross Income Tax Withheld.

Information obtained by the Wage Reporting Branch is matched by computer against lists submitted by the Division of Public Welfare and the Division of Unemployment and Disability Insurance. Lists submitted by these agencies contain name and social security number of individuals who received public assistance or unemployment benefits during the quarter. When a match occurs, the agency submitting the name is provided with employee's name, social security number, wages paid, and name and address of the employer. The Wage Reporting Act requires the agencies to investigate and, if appropriate, take action against an individual who has received benefits illegally.

There are more than 185,000 employers in New Jersey who are required to file a wage report. It is expected that reports will contain wage information on over 3,000,000 employees each quarter.

CHAPTER III
LOCAL PROPERTY AND PUBLIC UTILITIES

INTRODUCTION

Local property taxes constitute almost 50% of New Jersey state and local taxes. During 1981 this tax produced 49.1% of all revenues. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: (1) administration of public utility and railroad taxes; (2) implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; (3) preparation of annual Table of Equalized Valuations and tax abatement statistics; (4) assistance to local property tax administrators; (5) administration of farmland assessments, realty transfer tax, homestead rebates; (6) apportionment to local taxing districts of revenue sharing, personal property replacement, and in lieu payments for state owned property; (7) service to other departments and individuals.

TABLE 3
NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS

Year	*Total (millions)*	*Percent Change*	*Year*	*Total (millions)*	*Percent Change*
1960	$ 834.6	7.96%	1971	$2,176.6	13.23%
1961	899.7	12.80	1972	2,393.8	9.98
1962	971.2	7.94	1973	2,536.3	5.96
1963	1.035.6	6.63	1974	2,712.3	6.94
1964	1,124.5	8.59	1975	2,971.1	9.55
1965	1,201.1	6.82	1976	3,295.1	10.91
1966	1,239.0	3.16	1977	3,205.2	-2.73
1967	1,410.9	13.88	1978	3,275.3	2.19
1968	1,519.2	7.68	1979	3,441.6	5.08
1969	1,676.7	10.37	1980	3,743.5	8.77
1970	1,922.3	14.65	1981	4,134.8	10.45

IMPLEMENTATION OF STANDARDS

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1981, 559 local taxing districts undertook 1,327 such programs by professional revaluation firms. In 1981, 40 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1981, 30 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor. During fiscal 1981, the Division held two assessor certification examinations. A total of 159 candidates completed this examination in fiscal 1981.

Of the 1,359 persons who have been issued a tax assessor certificate since inception of the program, 481 are presently in office, 385 are no longer in office, 61 are on an assessor's staff, 338 have no connection with an assessor's office, 77 are deceased, 4 have had their tax assessor certificate removed, and 13 are out of state residents.

There are 835 assessor positions in New Jersey of which 708 are filled. 476 tax assessor certificate holders fill 632 of the assessor positions, while 27 of the positions are held by non-certified persons and 51 of the positions are filled by assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 109 certified tax assessors serve more than one taxing district.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146—29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 80 taxing districts have developed completely revised tax maps and 280 have had existing maps judged current and usable.

Tax maps have never been approved in 19 taxing districts, including those that are not required to have a map, 168 districts have approved tax maps more than sixteen years old, and the remaining 380 have maps approved between 1965-1981. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

EQUALIZATION AND TAX ABATEMENTS

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, business[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against aggregate assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1981 was 65.87%.

The table of Equalized Valuations promulgated October 1, 1981 shows that the aggregate assessed valuation of the real property in the State totaled $109.2 billion and the aggregate true value totaled $165.8 billion. Total equalized valuation increased from $149.4 billion in 1980 to $167.7 billion in 1981, an increase of $18.3 billion, or 12.26%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such use rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1981 there were 35,905 "line items" of qualified farm assessments comprising 1,240,263 acres or 25.81% of total State area. Although large in area, these farmland assessments represent .31% of the entire property tax base (See Table 4).

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[1] Business properties are subclassified into commercial, industrial and apartments for statistica purposes.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4—3.56 et seq. and N.J.S.A. 13:1 D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $35,621,711.

Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system. Ratables exempted under this law totaled $201,870.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977. As a result, revenue from this source decreased from $78.7 million in 1979 to $70.9 million in 1980 to $64.5 million in 1981.

Exempt Property Lists

Legislative provision for payment of in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

LOCAL SUPPORT AND SERVICES

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 5,179 calls were made by the field staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year 8,857 calls were made by members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1981 assistance was given in 61 municipalities on 131 separate properties having an appraised value of $205,389,938. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, assistance is rendered to other state agencies in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing for Local Tax Rolls

As of 1981, 566 out of 567 taxing districts are using a data processing system developed by the State. These districts contain 2,332,225 "line items" of taxable property—99.9% of State total.

The Division is in the process of modifying the State Property Tax system. These modifications will improve program efficiency as well as introduce a variety of new programs that will be beneficial to both the County Boards of Taxation and the municipal assessors.

HOMESTEAD TAX REBATE

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value, whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

More than 1.5 million rebate checks totaling $285.2 million were mailed to taxpayers on or before July 15, 1981. The average 1981 rebate was $193.87. Senior citizen homeowners (65 or older), disabled, or surviving spouses (55 or older), received an additional $50.

TAXES ADMINISTERED

Public Utility Taxes

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12.)

Railroad Taxes

Local Property administers the Railroad Property Tax and Franchise Tax (pgs. 86 and 89) and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected. Railroad owned property not used for railroad purposes is assessed and taxed locally.

TABLE 6
SUMMARY OF LOCAL PROPERTY-NET VALUATIONS TAXABLE

County	1981	1980	Increase or Decrease
Atlantic	$ 4,229,711,511	$ 3,344,935,457	$ 884,776,054
Bergen	19,947,342,298	19,427,320,823	520,021,475
Burlington	5,072,486,607	4,598,552,923	473,933,684
Camden	5,251,442,612	5,161,471,427	89,971,185
Cape May	2,777,039,344	2,724,044,192	52,995,152
Cumberland	1,378,160,907	1,261,913,264	116,247,643
Essex	8,062,099,700	7,643,522,800	418,576,900
Gloucester	2,788,601,971	2,442,840,487	345,761,484
Hudson	3,589,042,623	3,589,358,309	-315,686
Hunterdon	2,262,743,720	1,942,891,919	319,851,801
Mercer	3,931,148,630	3,298,823,843	632,324,787
Middlesex	9,182,207,884	9,018,980,915	163,226,969
Monmouth	7,002,835,621	6,472,265,957	530,569,664
Morris	7,138,523,243	6,458,364,261	680,158,982
Ocean	6,953,617,758	6,114,817,006	838,800,752
Passaic	4,777,138,832	4,751,571,258	25,567,574
Salem	725,131,215	709,937,371	15,193,844
Somerset	4,852,543,725	3,744,948,904	1,107,594,821
Sussex	1,811,355,328	1,642,374,731	168,980,597
Union	7,823,765,441	7,807,136,740	16,628,701
Warren	1,445,591,141	1,330,320,395	115,270,746
Totals	$111,002,530,111	$103,486,392,982	$7,516,137,129

TABLE 4
1981 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		Percent Distribution	
	No. of Line Items[2]	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b[2]	Assessed Value	Farm Assessed Value 3a	3b
Atlantic	1,210	$ 27,301,544	1,279	38,896.78	10.75%	$ 7,828,905	2,489	$ 35,130,449	77.71	22.29
Bergen	133	16,396,020	213	3,673.68	2.44	2,110,445	346	18,506,465	88.60	11.40
Burlington	1,760	85,770,130	3.509	166,956.71	31.84	34,840,025	5,269	120,610,155	71.11	28.89
Camden	417	14,696,944	839	15,063.67	10.59	7,808,111	1,256	22,505,055	65.31	34.69
Cape May	342	8,977,010	470	13,260.12	7.81	2,732,290	812	11,709,300	76.67	23.33
Cumberland	1,937	53,753,050	2,558	77,439.99	24.08	18,617,338	4,495	72,370,388	74.27	25.73
Essex	24	2,503,100	44	521.67	.64	294,400	68	2,797,500	89.48	10.52
Gloucester	1,921	69,341,600	3,217	84,912.57	40.38	34,753,950	5,138	104,095,550	66.61	33.39
Hudson	0	0	0	0	0	0	0	0	0	0
Hunterdon	2,871	232,248,377	4,587	162,428.76	58.08	33,526,583	7,458	265,774,960	87.39	12.61
Mercer	1,034	72,656,420	1,756	58,851.69	40.69	16,950,150	2,790	89,606,570	81.08	18.92
Middlesex	725	39,019,800	1,305	43,486.89	22.00	17,204,500	2,030	56,224,300	69.40	30.60
Monmouth	2,128	99,473,695	2,852	91,589.88	30.00	36,250,016	4,980	135,723,711	73.29	26.71
Morris	570	48,013,115	1,244	35,823.50	11.72	10,868,534	1,814	58,881,649	81.54	18.46
Ocean	429	20,633,250	439	12,696.23	3.09	2,989,780	868	23,623,030	87.34	12.66
Passaic	55	2,938,800	165	6,449.92	5.24	1,895,400	220	4,834,200	60.79	39.21
Salem	1,720	49,039,350	3,535	118,191.01	53.84	25,619,940	5,255	74,659,290	65.68	34.32
Somerset	939	94,173,325	1,757	70,333.89	36.02	16,802,904	2,696	110,976,229	84.86	15.14
Sussex	1,514	59,386,770	3,223	125,213.91	37.17	17,471,427	4,737	76,858,197	77.27	22.73
Union	16	1,321,700	46	535.02	.81	365,600	62	1,687,300	78.33	21.67
Warren	1,342	76,125,257	2,867	113,936.98	49.18	21,062,369	4,209	97,187,626	78.33	21.67
Totals	21,087	$1,073,769,257	35,905	1,240,262.97	25.81	$309,992,667	56,992	$1,383,761,924	77.60	22.40

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

TABLE 5
PUBLIC UTILITY GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

		Franchise Tax		Gross Receipts Tax	
Number of Companies	Classification	Gross Receipts Taxable	Taxes	Gross Receipts	Taxes
3	Electric	$ 753,638,935	$ 38,053,432	$1,178,397,377	$ 89,393,955
3	Gas	412,623,256	21,258,142	436,615,779	33,718,001
2	Electric & Gas	2,342,482,722	117,189,883	2,866,870,826	216,175,841
82	Water	147,834,328	7,674,269	155,359,087	12,367,394
21	Sewer	4,470,807	220,032	5,698,558	429,286
9	Telephone & Telegraph	675,504,184	32,898,140		
120		$4,336,554,232	$217,293,898	$4,642,941,627	$352,084,477
1	Municipal Electric	6,555,070	340,717	6,555,070	516,541
121	Net Tax Apportioned[1]	$4,343,109,302	$217,634,615	$4,649,496,697	$352,601,018
	Administrative Cost		+60,058		+93,741
	Total		$217,694,673		$352,694,759

[1] Includes adjustments for credits and advance payments made under c.35 & c.36, P.L. 1979.

TABLE 7
GENERAL NET PROPERTY TAXES BY PROPERTY CLASS—1970 TO 1980
SUMMARY BY PERCENT CHANGE IN INDUSTRIAL TAX*

	Industrial	Commercial	Residential	Apartment	Farm	Vacant Land	Personal	Total Tax	ETR	No. Mun.
Total Greater than +350%										57
1970	2,686,583	13,192,337	70,518,175	3,167,690	5,917,037	8,642,589	1,830,614	105,955,025	3.43	
1980	20,239,134	31,800,095	184,671,832	10,283,484	7,499,902	19,298,705	3,678,965	277,472,117	2.37	
% Change	653.3	141.1	161.9	224.6	26.8	123.3	101.0	161.9	30.9-	
Total from +300.1% to +350%										6
1970	1,262,219	2,379,971	20,342,853	638,529	203,260	1,721,452	290,544	26,838,848	3.76	
1980	5,294,265	7,290,336	42,702,691	1,293,457	289,857	2,027,309	542,696	59,440,611	2.81	
% Change	319.4	206.3	109.9	102.6	42.6	17.8	86.8	121.5	25.3-	
Total from +250.1% to +300%										9
1970	2,823,347	2,026,661	15,023,524	649,004	250,130	1,719,695	260,104	22,752,465	3.06	
1980	10,672,205	5,872,796	35,149,892	3,382,195	397,769	3,266,861	587,975	59,329,693	2.21	
% Change	278.0	189.8	134.0	421.1	59.0	90.0	126.1	160.8	27.8-	
Total from +200.1% to +250%										22
1970	6,741,007	6,839,504	47,826,185	2,397,691	1,868,246	4,776,851	1,021,034	71,470,518	3.31	
1980	22,290,897	16,608,011	103,528,283	4,803,152	2,422,596	7,007,514	2,592,511	159,252,964	2.47	
% Change	230.7	142.8	116.5	100.3	29.7	46.7	153.9	122.8	25.4-	
Total from +150.1% to +200%										40
1970	14,949,111	27,964,634	106,462,958	8,126,132	2,639,285	6,563,619	2,910,330	169,625,069	3.40	
1980	40,161,195	59,942,251	223,507,261	14,389,130	4,194,422	17,108,804	5,040,148	364,343,211	2.60	
% Change	168.7	114.4	109.9	77.1	58.9	160.7	72.6	114.8	23.5-	

TABLE 7 (continued)

GENERAL NET PROPERTY TAXES BY PROPERTY CLASS—1970 TO 1980

SUMMARY BY PERCENT CHANGE IN INDUSTRIAL TAX*

Total from +100.1% to +150%										62
1970	21,007,051	25,811,880	123,054,332	11,127,535	2,741,221	10,343,356	3,919,783	198,005,158	3.04	
1980	46,187,518	61,040,489	265,852,576	24,354,830	4,467,504	17,236,515	7,304,138	426,443,570	2.39	
% Change	119.9	136.5	116.0	118.9	63.0	66.6	86.3	115.4	21.4-	
Total from +50.1% to +100%										116
1970	70,962,445	71,222,070	340,763,728	39,261,420	4,256,115	18,155,078	8,947,290	553,568,146	3.20	
1980	124,185,140	159,015,677	679,061,806	70,419,891	5,410,258	32,111,204	16,197,806	1,086,421,784	2.68	
% Change	75.0	123.3	99.3	79.4	27.1	76.9	81.0	96.3	16.3-	
Total from +00.1% to +50%										91
1970	49,312,486	73,686,360	264,642,792	34,496,129	4,030,395	15,023,466	12,248,576	453,440,204	4.21	
1980	61,438,393	126,131,292	480,517,533	52,406,320	5,514,458	25,658,776	19,733,646	771,400,418	3.06	
% Change	24.6	71.2	81.6	51.9	36.8	70.8	61.1	70.1	27.3-	
Total from -49.9% to +00%										150
1970	29,204,590	73,807,778	173,956,123	34,171,024	5,555,579	10,320,672	12,417,243	339,433,009	4.27	
1980	27,095,966	96,859,375	328,425,819	38,144,586	8,455,488	18,242,005	20,930,251	538,153,490	2.87	
% Change	7.2-	31.2	88.8	11.6	52.2	76.8	68.6	58.5	32.8-	
Total Less than -50%										14
1970	519,826	2,840,510	20,685,738	1,526,304	986,963	747,662	424,085	27,731,088	3.40	
1980	207,918	6,158,375	42,385,069	2,894,078	1,290,851	1,186,069	737,119	54,859,479	2.59	
% Change	60.0-	116.8	104.9	89.6	30.8	58.6	73.8	97.8	23.8-	
State Totals										567
1970	199,468,665	299,771,705	1,183,276,408	135,561,458	28,448,251	78,014,440	44,278,603	1,968,819,530	3.58	
1980	357,772,631	570,718,697	2,385,822,764	222,371,123	39,943,105	143,143,762	77,345,255	3,797,117,337	2.69	
% Change	79.4	90.4	101.6	64.0	40.4	83.5	74.7	92.9	24.9-	

*Sorted by percent change in Industrial Tax from high to low i.e. from 350% to less than -50%

TABLE 8
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1981	1980	Increase or Decrease
Public school property	$ 4,785,823,075	$ 4,545,210,811	$ 240,612,264
Other school property	1,681,998,680	1,535,511,375	146,487,305
Public property	8,438,989,913	8,065,674,166	373,315,747
Church and charitable property	2,990,413,717	2,839,321,460	151,092,257
Cemeteries and graveyards	353,994,528	343,876,418	10,118,110
Other exemptions:			
Real	4,525,109,962	3,915,793,772	609,316,190
Totals	$22,776,329,875	$21,245,388,002	$1,530,941,873

Note: Valuations reported in Abstract of Ratables. Subject to adjustment upon review.

TABLE 9
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1981	1980	Increase or Decrease
LEVIED BY LOCAL ASSESSORS:			
County taxes	$ 963,892,829.01	$ 874,410,255.73	+$ 89,482,573.28
County Library taxes	12,788,769.94	10,849,989.88	+1,938,780.06
County Local Health Services taxes	7,069,503.00	5,092,627.40	+1,976,875.60
Local Purpose taxes:			
District School Taxes	2,284,892,378.69	2,073,689,560.54	+211,202,818.15
Other local taxes	923,214,099.84	829,855,955.62	+93,358,144.22
Total tax levy on which tax rate is computed	$4,191,857,580.48	$3,793,898,389.17	+$397,959,191.31

CHAPTER IV
AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics and Transfer Inheritance Tax are also included under this activity.

Field Audit Assessments

Additional taxes assessed as a result of field audits amounted to $31.4 million during fiscal 1981. This represented an increase of 10.9% over the previous year. The addition of examination of the Gross Income and Atlantic City Luxury Taxes contributed significantly to this increase.

Out-of-State audit program assessments were approximately $1.7 million during fiscal 1981.

Year	1980	1981
Assessment Amount	$28,315,352	$31,402,151
Number of Auditors	130	128
Average Assessment per Auditor	$ 217,810	$ 245,329

Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark, resulted in $26.9 million in additional taxes assessed during fiscal 1981 representing an increase of 9.5% over fiscal 1980.

Office audit assessments by group appear as follows:

Group	Assessment Amounts 1980	Assessment Amounts 1981
Pre and Post Dissolution	$ 2,027,439	$ 1,765,220
Status	2,145,630	2,298,611
Regular	12,727,339	13,750,643
Special Audit	6,569,022	7,375,809
Income Audit	1,053,367	1,662,484
TOTALS	$24,522,797	$26,852,767

Hearings and Conferences

During fiscal 1981, 727 hearings were held involving assessments of $21.5 million, an average of $30,000 per case. In these cases, collections of $11.7 million were effected and downward revisions in liability of $9.8 million were determined justified on the basis of fact and law.

Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit. During fiscal 1981 this unit processed 3,999 field audit files and levied 4,985 deficiency assessments totaling $47.0 million in taxes, penalties and interest.

Refund Claims

Approximately 2.3 million claims for refunds involving $227.9 million were processed during the year. Of this amount $213.8 million was refunded. In addition, $362,864 was collected as a result of refund audits.

Gross income tax accounted for 2.2 million refund claims and refunds totaling $148.8 million.

Apprehension of Nonfiling Taxpayers

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file returns. Another responsibility is the administration of the Corporation Income Tax. During fiscal 1981 audit selection activity produced $4.6 million in tax revenues from the following sources:

Source	1980	1981
New Taxpayers	$ 576,682	$ 976,246
Newly Authorized Corporations	1,098,089	1,537,113
Voluntary Filings	1,419,261	1,977,275
Sub Total	$3,094,032	$4,490,634
Corporation Income Tax	214,638	126,449
Total	$3,308,670	$4,617,083

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments. During 1981, it assigned 9,576 audits to Field and Office Audit teams. Of the 9,576 assignments, 6,586 were completed resulting in assessments of additional tax due, a selection assessment effectiveness of 69 percent.

Audit Service

Audit Service includes controlling all audits from date of assignment to date of completion and supplying all necessary support information. During fiscal 1981, it handled 15,657 files, posted 2,653 assessments and processed 3,075 checks.

Word Processing

Word Processing section performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal 1981, this operation processed over 451,000 items.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs, tax procedures and results. In addition to current analysis, this includes constant review of data originating within and outside the Division as a basis for review and appraisal of results obtained. Anticipation of future tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances is necessary to minimize emergency or crash programs.

Data Gathering

Records are maintained on a current basis to reflect tax revenues and changes in them. These are the raw materials for use by tax study groups, budget projections, and general information.

A number of publications are now available to provide new insight into the financial characteristics of New Jersey taxpayers and the New Jersey economy. The following have been published and the Division plans to continue them on an annually recurring basis.

Average Assessment/Sales Ratios By Taxing District-By Property Class

Coefficients of Deviation-Measures of Property Assessment Uniformity By Taxing District

Average Real Estate Tax Bill By Taxing District-By Property Class

Owner Occupied Housing Statistics From Homestead Rebate and Income Tax Data Match

Statistics of Income-Full Year Resident Returns

Revenue Estimating

Budget preparation for each fiscal year requires projections of revenues for a year beginning nine months following the first projection made in October and extending to 21 months thereafter. Periodic conferences are held with the Division of Budget and Accounting on the matter of developing realistic revenue expectations. This involves constant review and updating of forecasts to reflect timely change and adjustment. New data indicated in publications listed above have facilitated this estimating process.

Local Property Tax

Legislative provision for state payments to local governments in lieu of taxes on state owned properties called for a close review of the definition, value, and reporting of tax exempt properties in general and state owned properties in particular. Close cooperation is maintained between the Research Section and Local Property and Public Utility Section.

TRANSFER INHERITANCE TAX

The L-5 procedure where the taxpayer files the return and pays the inheritance tax directly at the Trenton office continues as a successful venture. During fiscal 1981, 10,252 estates under $200,000 were filed and processed in this manner.

In addition, the Bureau now permits exempt estates to be filed directly with Trenton thereby saving processing time in field offices and providing faster service to the public.

During the year, 43,699 estates were indexed and 101,280 pieces of incoming mail were processed.

On May 22, 1981, the State Legislature enacted Chapter 152, P.L. 1981, which exempts from inheritance tax qualified pension plans payable to a surviving spouse which came about as a result of the decedent's employment.

CHAPTER V
SPECIAL PROCEDURES AND INVESTIGATIONS

Special Procedures and Investigations is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also involved with criminal and civil proceedings.

SPECIAL PROCEDURES COLLECTIONS SUMMARIZED

Section	1980	1981
Bankruptcy	$ 1,437,225.47	$ 1,804,987.32
Bulk Sales-Condemnations & Foreclosures	3,081,181.69	2,012,577.34
Deferred Payment Control & Offer in Compromise	7,639,914.02	7,828,591.37
Judgements	8,765,862.30	8,961,721.36
Liens, Levies, & Seizures	3,902,819.86	5,997,345.87
Proclamations	498,960.62	1,188,531.12
Reinstatements	1,373,550.04	1,781,359.17
Totals	$26,699,514.00	$29,575,113.55

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to Federal and State courts relative to insolvency matters.

The Bankruptcy Section received 7,503 notices of insolvency resulting in 568 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division.

The assessed value of claims amounted to $11.6 million. Collections totaled $1.8 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sale, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 2,009 Bulk Sale notices resulting in collections of $2.0 million.

Condemnations and Foreclosures

When the tax searches conducted in Condemnations and Foreclosures reveal that taxes are due, assessments are made and collections effected.

Deferred Payment Control

Deferred Payment Control monitors installment payments received by the Special Procedures Branch under contractual deferred payment plans. This section realized revenue of $7.8 million from 1,492 accounts during fiscal 1981.

Judgements

The Judgement Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt in the Superior Court. During fiscal year 1981, the Judgement Section processed 9,352 cases and collected $9.0 million. It also filed 5,120 judgements in the amount of $31.8 million with the Superior Court.

Liens, Levies, and Seizures

During 1981, approximately 2,700 cases were investigated and 2,253 Warrants of Execution were filed. An additional 182 Warrants were executed by county sheriffs. The assets of 89 various businesses were seized in order to effect taxpayer compliance. Two auction sales of seized assets were conducted. Collections totaled $6.0 million. This represents an increase of 54% over fiscal 1980. A major portion of this increase is attributed to the initiation of the "Special Judgement Squad" program. This procedure eliminates a large amount of paperwork and reduces the number of hours in performing a seizure.

Proclamations

"Proclamation lists" of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business Tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authorities of foreign corporations. Special notices and warnings are issued and every effort made to collect delinquent taxes before revocation occurs.

The charters of 12,622 domestic corporations were proclaimed void and 2,928 charters of foreign corporations were revoked during the year. Collections of $1.2 million were realized, representing a 138% increase over fiscal 1980.

Reinstatements

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. This petition cannot be filed until the Director of the Division of Taxation certifies to the Attorney General that all tax returns have been filed and all taxes paid. During fiscal 1981, the Reinstatement Section processed 1,162 cases for reinstatement of corporate charters. Total assessments for the year were $2.3 million. Collections totaled $1.8 million, an increase of 30% over 1980.

Alcoholic Beverage Control Hearings

The Alcoholic Beverage Law provides for the suspension or revocation of an alcoholic beverage license for the non-payment of any tax due the State.

Complaints are filed with the local municipal issuing authority thereby accelerating hearings of complaints filed on behalf of the Division.

INVESTIGATIONS

Investigative functions involve securing returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, and detecting state tax law violations.

Field Groups

Investigators are assigned to six branch offices located throughout the State. In 1981 they completed 35,672 investigations resulting in total collections of $8.8 million. Also 30,649 field man-hours were devoted to providing taxpayer information and assistance. Additional temporary taxpayer services offices were staffed during the period from February to April.

Special Investigations Unit "A"

Concerned primarily with enforcement of the Cigarette Tax Act and the Unfair Cigarette Sales Act, this group has a secondary function to disclose criminal violations of other tax statutes. Liaison is maintained with state and local law enforcement agencies within and outside New Jersey and with federal agencies.

During fiscal 1981, this unit was involved in the arrest of 29 persons and the handling of 88 court cases. Awarded to the state were: 18 vehicles, three of which were awarded to the State; prosecutions resulting in $10,700 in fines.

Special Investigations Unit "B"

Concerned primarily with enforcement of Motor Fuels Tax Laws and an Act to Regulate the Retail Sales of Motor Fuels, this group also conducts routine motor fuel investigations dealing with special fuels, licensing and taxpayer complaints.

All reports are checked for accuracy of computations, questionable purchases, sales of export, taxable sales, and verification of tax-free sales of gasoline to determine proper licensing and accountability.

During fiscal 1981, Unit "B" collected $4.8 million. It also assessed $14 million, subject to further investigation and audit.

Contact & Control

During fiscal 1981, the Contact & Control Section completed 108,695 assignments—96,420 by telephone or letter and 74,295 by research. This is an increase of 24, 540 completions over the previous year and revenue from this work totaled $1.5 million. The number of completed branch office assignments totaled 35,672 amounting to collections of $8.7 million. Also $10.7 million was received from taxpayer service operations in the branch offices.

Motor Vehicle Casual Sales

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat from one individual to another. During fiscal 1981, 70,418 letters were mailed to taxpayers resulting from the sales of motor vehicles or boats. Total collections amounted to $455,192.

TAX COUNSELOR SECTION

Tax Counselor Section provides answers to legal questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public. The activities include question and answer booklets and the "State Tax News."

Taxpayer Information Section

New Jersey's taxpayer assistance program includes a 40 agent information line, walk-in facilities, a hotline, speaking engagements, business seminars and forms distribution. State Tax News contains recent tax legislation, changes in Division policy, and general tax information. It is distributed to over 10,000 professional business people throughout the nation. Tax Times, an internal newsletter, highlights employees' personal and occupational achievements as well as activities within the Division.

During fiscal 1981, the information line received 492,170 calls. A review of taxpayer inquiries resulted in additional programs to expand services to the public. These programs included: (1) participation in the VITA/TCE program which provided trained volunteer income tax assistants at 228 sites throughout the State, (2) an increase in the number of media appearances by Taxpayer Service personnel, especially during the income tax and homestead rebate seasons, and (3) publication of tax brochures designed to answer questions commonly received by information line agents.

Training programs for new and experienced personnel were expanded in 1981 to include training of seasonal employees in facilities provided by William Paterson College. These employees assisted taxpayers during the income tax season in the Division's Newark and Paramus district offices.

CHAPTER VI
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C.43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1972 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.

(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

TABLE 11
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
FISCAL 1979-1981

Classification	*1979*	*1980*	*1981*
Beer	$ 5,061,650	$ 5,223,231	$ 5,462,022
Liquor	43,611,806	44,101,391	46,692,955
Still Wines	5,281,665	5,650,838	6,221,822
Vermouth	174,152	168,508	161,333
Sparkling Wines	306,093	319,773	357,038
Total	$54,435,366	$55,463,741	$58,895,171
(Add) Penalties, Interests, Judgments and Fees	27,640	28,178	24,517
Gross Collections	$54,463,006	$55,491,920	$58,919,688
(Less) Refunds	10	5	1,010
Net Collections	$54,462,996	$55,491,915	$58,918,678

Classification	*1979*	*1980*	*1981*
Beer	151,849,518	156,697,093	163,860,840
Liquor	15,575,645	15,750,497	16,676,055
Still Wines	17,605,549	18,836,127	20,739,407
Vermouth	580,507	561,694	537,776
Sparkling Wines	1,020,311	1,065,909	1,190,128
Total Gallonage	186,631,530	192,911,320	203,004,207

RATE OF TAX

Taxes are paid by gallonage according to the following schedule of rates:

Type of Beverage	*Rate per gallon*
Beer	3-1/3¢
Liquors	$2.80
Still Wines, Vermouth and Sparkling Wines	$ .30

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$45,371,873	1977	$53,825,439
1973	49,914,093	1978	54,927,414
1974	56,780,718	1979	54,462,996
1975	54,663,260	1980	55,491,914
1976	55,355,481	1981	58,918,678

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

CITATION: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—*et seq.*

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: The Corporation Business Tax (1.25% of the net income tax base), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977). See page 24.

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11 A—2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$53,449,340	1977	$80,491,075
1973	57,777,890	1978	81,176,155
1974	64,273,821	1979	78,676,962
1975	70,522,348	1980	70,893,758
1976	77,979,545	1981	64,531,427

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 54:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at 19¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees: from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968).

Tax rate and discounts provided to distributors have changed as follows:

Effective Date	*Tax Per Pack*	*Discount Rate*
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2.80%
June 16, 1966	11¢	2.50%
June 4, 1968	14¢	1.97%
May 16, 1972	19¢	1.46%

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

9-1/2¢ for each ten cigarettes or fraction thereof (19¢ per pack of twenty cigarettes).

A distributor is allowed a 1.46% discount on the purchase of 1,000 or more stamps or meter impressions.

TABLE 12
CIGARETTE TAX RATES: COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	19¢ (plus special Tax—5¢ in Atlantic City)	Exempt
Connecticut	21¢	Exempt
Maryland	13¢	Taxable (4%)
New York	15¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4% New York City)
Ohio	15¢	Exempt
Pennsylvania	18¢	Exempt
Massachusetts	21¢	Exempt
North Carolina	2¢	Taxable
Virginia	2.5¢	Taxable
Kentucky	3¢	Taxable
Florida	21¢	Taxable

LICENSE FEES—FISCAL YEAR 1981

Type	*Fee*	*Number*	*Amount*
Distributor	$350	122	$42,700
Wholesale Dealer	250	283	70,750
Retail Dealer	5	16,825	84,125
Vending Machine	5	30,458	152,290
Carrier	5	146	730
Manufacturer	10	13	130
Manufacturer's Representative	5	278	1,390
Miscellaneous License Revenue	—	84	88
		48,209	$325,203

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$134,274,794	1977	$168,841,346
1973	165,047,270	1978	170,088,418
1974	167,754,410	1979	169,813,474
1975	167,006,658	1980	171,245,450
1976	168,002,310	1981	175,298,738

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 13
NEW JERSEY COMPARATIVE SALES PACKS OF CIGARETTES

Fiscal Year	*Tax Rate**	*Total Packs of Cigarettes Sold*	*New Jersey Percent Change*	*National Percent Change*
1964	8¢	877,644,350	−0.5%	−1.3%
1965	8¢	922,266,560	+5.1	+4.0
1966	8¢-11¢[1]	981,879,870	+6.5	−0.4
1967	11¢	904,036,250	−7.9	+2.4
1968	11¢-14¢[2]	911,502,160	+0.8	−1.3
1969	14¢	859,892,900	−5.7	−0.1
1970	14¢	862,912,130	+0.4	+1.3
1971	14¢	899,886,850	+4.3	+4.0
1972	14¢-19¢[3]	937,198,000	+4.2	+3.6
1973	19¢	885,635,370	−5.5	+2.3
1974	19¢	893,284,070	+0.9	+3.7
1975	19¢	896,135,520	+0.3	+1.5
1976	19¢	894,228,160	−0.2	+1.3
1977	19¢	900,981,620	+0.2	−1.2
1978	19¢	908,118,690	+0.8	+1.6
1979	19¢	907,312,500	−0.1	−1.6
1980	19¢	911,221,960	+0.4	+0.7
1981	19¢	941,516,090	+3.3	+2.1

*Tax Rate 1963 8¢—Total 881,218,620

[1] Rate effective June 16, 1966—11¢

[2] Rate effective June 4, 1968—14¢

[3] Rate effective May 16, 1972—19¢

CORPORATION TAX
(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

(1) Holding a general certificate of authority issued by the Secretary of State;

(2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

(3) Doing business in New Jersey;

(4) Employing or owning capital or employing or owning property in New Jersey;

(5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

Net Income Tax rates have changed as follows:

Effective Date	Net Income Tax Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 180, P.L. 1979)	7-1/2% to 9%

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporations Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and Insurance Companies subject to premium tax.

RATE OF TAX

FIRST, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on the second $100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third $100,000,000 of allocated net worth, 3/10 of a mill per dollar; over $300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax applies to the net worth portion of the Corporation Business Tax.

TABLE 10
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

	ALCOHOLIC BEVERAGE RATES			SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03 1/3 bbl.	$2.80 gal.	30¢ gal.	6.5%[3]
Connecticut	$2.50 bbl.	$2.50 gal.	25¢ to 62-1/2¢ gal.	7%
New York	4-4/9¢ gal. or $1.38 bbl.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$2.40 bbl.	$2.95 gal.	40¢ to 80¢ gal.	—
Maryland	9¢ gal. or $2.79 bbl.	$1.50 gal.	40¢ gal.	4%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	4%
Pennsylvania	$2.48 bbl.	18% of net price[1]	.005¢ per unit proof per wine gal.	6%

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retailer licensee (Effective August 1, 1980, P.L. 1980).

Minimum Tax: The Corporation Business Tax Act provides for minimum tax liabilities. The following summary of minimum tax requirements does not apply to an Investment Company a Real Estate Investment Trust or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter (see pg. 60).

The tax payable under the net worth base shall not be less than the greatest of the amounts computed under (A), (B) or (C) below:

(A) 5/10 of a mill per dollar on the first $100,000,000 of the average value of the taxpayer's real and tangible personal property allocated to New Jersey; and 2/10 of a mill per dollar on all such assets in excess of $100,000,000.

(B) For New Jersey Corporations only:

(1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970, the least of:

(a) a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a return, as follows: where the authorized capital stock does not exceed 5,000 shares, $25; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, $55; and where the authorized capital stock exceeds 10,000 shares, $55 for the first 10,000 shares and $27.50 for each additional 10,000 shares or part thereof.

or (b) 11/100 of a mill per dollar of total assets;

or (c) $100,000.

(C) In the case of a Domestic Corporation, $25; and in the case of a Foreign Corporation, $50.

Short Tax Table: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than $150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

TAX PREPAYMENT—ESTIMATED TAX

Effective June 19, 1981, Section 15 of the Corporation Business Tax Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of $500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments. The law also provides for attaining the estimated payment procedure over a 4-year period.

The first installment payment is due on or before the 15th day of the 9th month of the taxpayer's current accounting year; the second on or before the 15th day of the 12th month. The appropriate due dates applicable to each fiscal year taxpayer can be found in the schedule below:

If accounting period ends on:	Due date for first estimate:	Due date for second estimate:
Dec. 31, 1980	Sept. 15, 1981	Dec. 15, 1981
Jan. 31, 1981	Oct. 15, 1981	Jan. 15, 1982
Feb. 28, 1981	Nov. 15, 1981	Feb. 15, 1982
Mar. 31, 1981	Dec. 15, 1981	Mar. 15, 1982
Apr. 30, 1981	Jan. 15, 1982	Apr. 15, 1982
May 31, 1981	Feb. 15, 1982	May 15, 1982
June 30, 1981	Mar. 15, 1982	June 15, 1982
July 31, 1981	Apr. 15, 1982	July 15, 1982
Aug. 31, 1981	May 15, 1982	Aug. 15, 1982
Sept. 30, 1981	June 15, 1982	Sept. 15, 1982
Oct. 31, 1981	July 15, 1982	Oct. 15, 1982
Nov. 30, 1981	Aug. 15, 1982	Nov. 15, 1982

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per $1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

"Investment company" means any corporation whose business during the period covered by its report consisted, to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights, and other securities for its own account, but this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its return.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, a tax prepayment must also be made for Investment Companies and these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

A taxpayer qualifying and electing to be taxed as a *Regulated Investment Company* is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base and must make a prepayment; there is a minimum tax of $250.00 for combined net worth and net income obligation.

DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

(a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and

(b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

COLLECTIONS

Fiscal Year	*General Business Corporations*	*Banking Corporations*	*Financial Corporations*
1976	$399,036,603	$40,014,009	$8,986,572
1977	462,368,237	24,416,070	3,234,421
1978	497,850,787	28,852,320	5,580,083
1979	538,506,682	28,812,953	5,760,092
1980	627,207,517	30,604,224	1,509,384
1981	770,298,738	33,193,794	879,218

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

TABLE 14
CORPORATION BUSINESS TAX:
COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
NEW JERSEY Corporation Business Tax	2 mills per $1 plus 9%	tax on allocated net worth (or other alternative tax bases). tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK Franchise Tax	10% or	(a) franchise tax based on net income
	1 78/100 mills per $1	(b) amount of business and investment capital allocated within the State.
	or 3.0% or $250	(c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus $15,000 and any net loss
NEW YORK CITY	9%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	9.5%	franchise tax on allocated net income
PENNSYLVANIA	10 mills per $1	franchise tax on each dollar of actual value of whole capital stock[1]
	plus 10.5%	allocated net income
PHILADELPHIA Philadelphia School District	4 mills	gross receipts
CONNECTICUT Franchise tax	10% or	(a) franchise tax on net income allocated.
	31/100 mills per $1	(b) of face value of stock (whichever is greater)
OHIO Franchise Tax	4%-8%	4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000.
Akron	1½%	of net profits on activities conducted in the city
Canton	1½%	
Cincinnati	2%	
Cleveland	1½%	
Dayton	1½%	
Toledo	1½%	
Youngstown	1½%	

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[1] Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1975	$37,525	1978	$71,570
1976	159,479	1979	177,728
1977	61,952	1980	214,112
1981	122,368		

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

EMERGENCY TRANSPORTATION TAX

Citation: The Emergency Transportation Tax Act: N.J.S.A. 54:8A—1 *et seq.*

DESCRIPTION

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay this tax with New Jersey for said tax years.

HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (C. 32, P.L. 1961), the original tax rate was graduated from 2%—10% upon entire net income other than capital gains and from 1%—5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (C. 129, P.L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (C. 70, P.L. 1962) and in 1965 (C. 279, P.L. 1964), the act was amended to bring it into conformity with the U.S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (C. 36, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (C. 36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C. 304, P.L. 1970). In 1980, the Act was extended to December 31, 1990 (C. 89, P.L. 1980).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds $25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (C. 12, P.L. 1972).

A taxpayer subject to this law pays the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, C. 47, C. 65 and C. 66).

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Fund, established by the commuter tax act. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the act.

The amount of tax liability which is due under the New Jersey Gross

Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

RATE OF TAX

Graduated from 2% on taxable income not exceeding $1,000 to 14% on amounts in excess of $23,000.

EXEMPTIONS

Personal exemptions are as follows:

(1) Single taxpayer, $700, additional $700 for taxpayer's spouse when separate return is filed and spouse has no gross income.

(2) Taxpayer 65 years of age or over, additional $700; and if such taxpayer's spouse is also over 65, additional $700.

(3) Blind taxpayers, additional $700; and if such taxpayer's spouse is also blind, additional $700.

(4) Dependent, $700.

STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or $2,000, whichever is less. A minimum standard deduction of $1,000 is allowed to an unmarried individual and $1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

WITHHOLDING REQUIREMENTS

Employers are required to withhold tax and remit withholdings quarterly.

COLLECTIONS[1]

Fiscal Year		Fiscal Year	
1972	$22,097,833	1977	30,453,830
1973	25,522,028	1978	20,847,708
1974	31,920,293	1979	35,301,112
1975	34,733,844	1980	34,464,614
1976	39,063,774	1981	41,888,784

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[1] Reflects amounts transferred to Gross Income Tax (C. 66, P.L. 1976) beginning 1977.

DISPOSITION OF REVENUES

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies, and

(9) Financial business corporations.

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[1] Exempt only if organized under Laws of New Jersey.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New

Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS[1]

Fiscal Year		*Fiscal Year*	
1972	$4,561,109	1977	145,576
1973	4,294,141	1978	92,060
1974	5,163,309	1979	121,360
1975	6,251,344	1980	628,032
1976	1,021,383	1981	35,942

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[1] Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Businesses beginning 1976.

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

GROSS INCOME TAX

Citiation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

RATE OF TAX

Graduated from 2% on taxable income not exceeding $20,000 to 2-1/2% on amounts in excess of $20,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS

Fiscal Year	
1977	$656,098,516
1978	714,200,960
1979	838,498,071
1980	968,821,205
1981	1,106,180,290

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 16A— *et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions which subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$46,486,070	1977	$70,593,450
1973	48,441,272	1978	76,403,881
1974	49,459,603	1979	85,473,443
1975	51,799,502	1980	90,936,373
1976	57,769,052	1981	97,557,248

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association (1981-$1,502,813).

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," which is that percentage of "true value" (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsbility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.,* 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $160 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $3.78.

TAX LEVY[1]

Fiscal Year		*Fiscal Year*	
1972	$2,406,733,507	1977	$3,257,073,668
1973	2,549,630,542	1978	3,327,574,347
1974	2,725,869,300	1979	3,492,936,977
1975	2,984,843,970	1980	3,793,898,389
1976	3,308,979,964	1981	4,191,857,580

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

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[1] Gross. Net collections see Table 3, page 19.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concesssions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

Motor Fuels tax rate has increased as indicated below:

Effective Date	*Increase Per Gallon*
December 1, 1930	From 2¢ to 3¢
July 1, 1954	From 3¢ to 4¢
July 1, 1958	From 4¢ to 5¢
June 1, 1961	From 5¢ to 6¢
July 1, 1968	From 6¢ to 7¢
July 1, 1972	From 7¢ to 8¢

EXEMPTIONS

Exempt from the tax are motor fuels sales (1) to the United States Government, (2) between licensed distributors, (3) between licensed gasoline jobbers, and (4) for export.

REFUNDS

Tax refunds are classified according to "refund use" as follows:

Refund Use	*Gallons*	*Dollars*
Auto and Buses	7,886,049	$ 630,884
Agriculture	2,431,551	194,524
Aircraft	2,396,650	191,732
Ambulances	274,466	21,957
Rural Free Delivery	64,566	5,165
Rails or Tracks	6,031	482
Private Property	1,493,024	119,442
Fishing	42,703	3,416
Cleaning	16,418	1,313
Exports	5,428,783	434,303
Fire Engines	27,513	2,201
Stationary Machinery and Implements	3,894,539	311,563
Heat and Light	4,675	374
	23,966,968	$1,917,357

RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$224,528,118	1977	$288,817,778
1973	268,201,032	1978	295,743,237
1974	268,488,197	1979	298,024,258
1975	272,474,747	1980	280,860,039
1976	281,501,452	1981	278,037,674

DETAIL OF COLLECTIONS

Fiscal Year	*Receipts Gasoline Tax*	*Receipts Special FuelsTax*	*Gross Collections*	*Refunds*	*Net Collections*
1979	$275,267,469	$26,230,928	$301,498,397	$3,474,139	$298,024,258
1980	256,094,191	27,734,619	283,829,538	2,969,499	280,860,039
1981	251,636,439	28,444,514	280,080,953	2,043,279	278,037,674

The receipts shown above result from the following fuel sales and use:

Gasoline	3,141,188,396 Gallons
Special Fuels[1]	352,015,533 Gallons
Gasohol	3,540,889 Gallons
Total[2]	3,496,744,818 Gallons

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[1] Includes diesel and propane, etc.

[2] 1979—3,764,476,348; 1980—3,549,272,013.

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license. License fees are shown in Table 16.

Revenue from the issuance of these licenses was as follows:

Fiscal Year	
1979	$92,210
1980	88,000
1981	87,410

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 15
MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

State	Rates (per gallon) Gasoline	Rates (per gallon) Diesel	Sales Tax
New Jersey[1]	8¢	8¢	—
Connecticut	11¢	11¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4%)
Massachusetts	11.4¢	11.4¢	—
Maryland	9¢	9¢	—
Ohio	7¢	7¢	—
Pennsylvania	11¢	11¢	—

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 16
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1981

Type	Fee	Number Issued Fiscal Year 1981	Amount	Expiration Date
Distributor	No Fee	80	—	Valid Indefinitely—Bond Required.
Special License "A"	No Fee	53	—	Valid Indefinitely—Bond Required.
Special License "B"	No Fee	1,845	—	Valid Indefinitely—Bond Not Required.
Gasoline Jobber	$50	27	$ 1,350	Required to file bond to obtain license.Bond and license expire March 31 each year.
Retail Dealer	10	6,737	67,370	Expires March 31 each year.
Wholesale Dealer	5	515	2,575	Expires March 31 each year.
Transport License	5	3,223	16,115	Expires March 31 each year.
Total		12,480	$87,410	

PUBLIC UTILITY TAXES

Local Property and Public Utility Branch administers five taxes which apply to Public Utilities—Public Utility Franchise Tax, Public Utility Gross Receipts Tax, Public Utility Excise Tax, Railroad Property Tax, and Railroad Franchise Tax.

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—18.

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C.17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$ 72,002,987	1977	$140,482,158
1973	79,694,719	1978	155,148,330
1974	88,537,684	1979	167,906,986
1975	104,670,465	1980	181,168,146
1976	122,407,344	1981	193,925,073

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C.25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$102,981,451	1977	$213,044,395
1973	114,226,972	1978	239,055,835
1974	126,976,069	1979	258,419,437
1975	156,090,289	1980	281,161,388
1976	185,869,998	1981	306,177,158

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—16 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;

0.9375%—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$24,623,638	1977	$53,014,535
1973	27,147,286	1978	55,315,333
1974	30,320,186	1979	59,194,377
1975	37,720,422	1980	64,653,651
1976	44,031,184	1981	81,226,115

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided State aid to municipalities in lieu of Class II taxes is discussed on page 88.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1973	$315,800	1977	$274,393
1974	303,320	1978	3,225,891
1975	290,509	1979	3,322,776
1976	320,037	1980	3,037,838
1981	3,021,924		

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

STATE AID TO MUNCIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES
(N.J.S.A. 54:29A-24.1 to 24.6)

A State tax on Class II railroad property (C. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, C. 139 P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than $1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10% each year beginning 1968 and continuing for 10 years.

Municipalities that received less than $1,000 in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities are as follows:

Fiscal Year		*Fiscal Year*	
1973 (Calendar 1972)	$10,001,778	1977 (Calendar 1976)	$7,725,663
1974 (Calendar 1973)	9,507,896	1978 (Calendar 1977)	7,013,150
1975 (Calendar 1974)	8,912,450	1979 (Calendar 1978)	5,695,075
1976 (Calendar 1975)	8,086,331	1980 (Calendar 1979)	4,075,776
1981 (Calendar 1980)	3,955,689		

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New

Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1973	$54,175	1977	$15,031
1974	15,668	1978	23,999
1975	11,959	1979	27,497
1976	33,352	1980	45,056
1981	30,324		

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of $1.75 for each $500 of consideration. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

Exemptions (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

Two types of transfers of real property are exempt from the increase (State) portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and

(2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof.

COLLECTIONS[1]

Fiscal Year		Fiscal Year	
1972	$ 5,429,718	1977	$19,247,782
1973	6,636,389	1978	23,905,456
1974	5,988,921	1979	27,952,108
1975	5,071,762	1980	26,990,609
1976	13,785,875	1981	26,670,881

DISPOSITION OF REVENUES

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

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[1] State share 1979—$18,246,714; 1980—$17,494,039, 1981—$16,892,774

TABLE 17
REALTY TRANSFER FEE TAX: COMPARISON WITH OTHER STATES

State	Rate
Connecticut	55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof.
Maryland[1]	
Baltimore City	1 1/2% of value
Baltimore County	1 1/2% of value
Howard County	1 1/2% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 1/2% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	$1.75 for each $500 of consideration or fractional part thereof.
New York	55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 1% of net consideration exceeding $25,000
Ohio	55¢ per $500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

[1] Tax is not statewide.

SALES TAX

(a) SALES AND USE TAX

Citation: The New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set as 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate of 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to the increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (c.62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C.217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (c.60, P.O. 1980).

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;

(2) Draught beer;

(3) Bibles and other sacred scriptures;

(4) Casual sales except motor vehicles and registered boats;

(5) Cigarettes subject to Cigarette Tax Act;

(6) Clothing, except furs;

(7) Farm supplies and equipment;

(8) Flags of the United States and State of New Jersey;

(9) Food, food products and non-alcoholic beverages (off premises);

(10) Food sold in school cafeterias;

(11) Prescription drugs and other medical aids;

(12) Motor fuels;

(13) Periodicals and textbooks;

(14) Professional and personal services;

(15) Real estate sales;

(16) Tangible personal property used in research and development;

(17) Telephone lines, cables and other equipment;

(18) Transportation of persons or property;

(19) Utilities;

(20) Production machinery and equipment; and

(21) Commercial motor vehicles weighing more than 18,000 pounds.

RATE OF TAX

5% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sale	*Tax*
$0.01 to $0.10	None
0.11 to 0.25	1¢
0.26 to 0.46	2¢
0.47 to 0.67	3¢
0.68 to 0.88	4¢
0.89 to 1.10	5¢

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$579,552,197	1977	$ 905,149,435
1973	681,937,905	1978	1,003,034,342
1974	735,064,595	1979	1,098,017,244
1975	770,380,745	1980	1,179,877,566
1976	829,483,092	1981	1,201,213,918

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

RATE OF TAX

6.5% on taxable sales.

COLLECTIONS

Fiscal Year	
1981	$62,244,636

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

Atlantic City Luxury Tax applies to receipts from the sale of:

1. Alcoholic Beverages sold by the drink;
2. Cover charges in restaurants, hotels etc.;
3. Room rental;
4. Hiring of rolling chairs, beach chairs and cabanas; and
5. Tickets of admission.

RATE OF TAX

4% on taxable sales (Until July 1, 1981; 3% thereafter)

COLLECTIONS

Fiscal Year

1981	$4,402,055

DISPOSITION OF REVENUE

Revenues are forwarded to Atlantic City.

TABLE 18
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	5%
New York	1965	4%—State; 4¢—Local[1]
Ohio	1934	4%—State; 0.5¢—Local[2]
Pennsylvania	1953	6%
Rhode Island	1956	6%

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 19
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	E	T[3]	T	T[5]	T
Beer Off-Premises	T	T	E	T[3]	T	T[5]	T
Cigarettes	E	T	E	E	T	E	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	E	T[3]	T	T	T
Liquor Off-Premises	T	T	E	T[3]	T	T	T
Manufacturing Equipment	T	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price at 6.5% (C. 62, P.L., 1980).

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under one million and no less than $250 for savings institutions with assets of one million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100 % of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1974	$2,719,689	1978	$4,064,465
1975	2,328,395	1979	4,293,214
1976	2,203,543	1980	3,954,792
1977	2,974,894	1981	108,299

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 20
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

State	Rate	Basis of Tax
Pennsylvania	15 mills per $1	On actual value of capital stock of national & State banks and savings institutions.
	11-1/2%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
	1%	On gross receipts of private bankers.
Massachusetts	12.54% (maximum established by State Tax Commission)	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
Maryland	7%	Net income of financial institutions except savings banks; building & savings and loan associations.
	3/4% of 1%	Net earnings over $100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	3 mills per $1	Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey[1]	1-1/2%	On allocated net worth; Financial Business such as personal finance or small loan finance in competition with national banks.
	5%	On net income of savings banks and savings and loan and building and loan associations.

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[1] Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act:
N.J.S.A. 58:10-23.11, et seq.

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

(a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

(b) The operator or owner of the transfering major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

(c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C.73, P.L. 1980).

RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.04 per barrel or 0.8% of fair market value;

(2) Petroleum products—$0.01 per barrel; and

(3) Precious metals—$0.04 per barrel.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1978	$ 6,429,830	1980	$6,850,324
1979	6,402,848	1981	12,788,846

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act; N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

(8) Qualified employment annuities paid to a surviving spouse.

RATE OF TAX

Applicable to estates of
decedents dying on or after
July 1, 1963

First	$5,000.00 Exempt	Class A	Class B			Class C	Class D	Class E
Next	$10,000.00	1%	ELIMINATED			If less than $500.00; no tax, If $500.00 or more; no exemptions		EXEMPT
"	35,000.00	2%						
"	50,000.00	3%						
"	50,000.00	4%						
"	50,000.00	5%						
"	100,000.00	6%						
"	200,000.00	7%						
"	200,000.00	8%						
"	200,000.00	9%		On any amount				
"	200,000.00	10%		Up to	$ 700,000.00	11%	15%	
"	300,000.00	11%		Next	200,000.00	11%	16%	
"	300,000.00	12%		"	200,000.00	11%	16%	
"	500,000.00	13%		"	300,000.00	13%	16%	
"	500,000.00	14%		"	300,000.00	14%	16%	
"	500,000.00	15%		Over	1,700,000.00	16%	16%	
Over	3,200,000.00	16%						

Applicable to estates of
decedents dying on or after
July 1, 1978

First	$15,000.00 Exempt	Class A	Class B			Class C	Class D	Class E
Next	$35,000.00	2%	ELIMINATED			If less than $500.00; no tax, If $500.00 or more; no exemptions		EXEMPT
"	50,000.00	3%						
"	50,000.00	4%						
"	50,000.00	5%						
"	100,000.00	6%						
"	200,000.00	7%						
"	200,000.00	8%						
"	200,000.00	9%		On any amount				
"	200,000.00	10%		Up to	$700,000.00	11%	15%	
"	300,000.00	11%		Next	200,000.00	11%	16%	
"	300,000.00	12%		"	200,000.00	11%	16%	
"	500,000.00	13%		"	300,000.00	13%	16%	
"	500,000.00	14%		"	300,000.00	14%	16%	
"	500,000.00	15%		Over	1,700,000.00	16%	16%	
Over	3,200,000.00	16%						

Beneficiary Classes

CLASS A	Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.
CLASS B	This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.
CLASS C	Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.
CLASS D	Every other transferee, distributee or beneficiary.
CLASS E	State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

*The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

Exemptions

CLASS A	$15,000.00 to each in class.
CLASS B	Eliminated
CLASS C	If less than $500.00, no tax; if $500.00,
CLASS D	or more, no exemption.
CLASS E	Entirely exempt.

Note: The Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1972	$75,673,149	1977	$ 85,497,185
1973	75,425,969	1978	96,056,901
1974	87,159,676	1979	100,435,754
1975	81,359,747	1980	111,646,287
1976	79,933,845	1981	122,318,134

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 21
TRANSFER INHERITANCE AND ESTATE TAX: COMPARISON WITH OTHER STATES

New Jersey	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

1981

PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES ON STATE EXEMPT PROPERTY —CALENDAR YEAR 1981

TABLE 22
STATE REVENUE SHARING DISTRIBUTION—1981

COUNTIES	Municipalities Share of $50 million	*Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Atlantic	$ 1,205,702	$ 1,389,908	$ 602,244	$ 1,992,152	$ 3,197,854	40,322	$ 7,559,882	$ 10,757,736
Bergen	6,062,690	3,969,874	3,187,933	7,157,808	13,220,498	187,480	36,386,702	49,607,200
Burlington	2,266,437	1,283,893	1,312,163	2,596,056	4,862,493	77,765	14,653,480	19,515,973
Camden	3,277,542	2,864,746	1,600,750	4,465,496	7,743,038	105,689	20,506,324	28,249,362
Cape May	401,856	867,919	303,800	1,171,719	1,573,575	20,174	3,735,647	5,309,222
Cumberland	875,002	928,544	352,291	1,280,835	2,155,837	26,165	4,942,290	7,098,127
Essex	6,234,664	2,535,068	1,556,050	4,091,118	10,325,782	112,284	23,332,546	33,658,328
Gloucester	1,249,184	1,059,295	721,350	1,780,645	3,029,829	46,069	8,638,581	11,668,410
Hudson	4,086,579	1,926,540	714,000	2,640,540	6,727,119	52,969	11,105,872	17,832,991
Hunterdon	476,079	360,168	291,600	651,768	1,127,847	20,694	3,830,006	4,957,853
Mercer	2,164,332	1,617,589	954,650	2,572,239	4,736,571	63,665	12,594,253	17,330,824
Middlesex	4,128,241	2,522,777	2,181,950	4,704,727	8,832,968	125,600	23,873,172	32,706,140
Monmouth	3,250,643	1,907,170	1,638,950	3,546,120	6,796,763	108,781	21,175,904	27,972,667
Morris	2,741,498	1,178,204	1,360,700	2,538,904	5,280,402	92,947	17,274,259	22,554,661
Ocean	1,779,383	3,307,895	1,408,950	4,716,845	6,496,228	100,658	19,649,204	26,145,432
Passaic	3,176,387	2,195,789	1,141,350	3,337,139	6,513,526	76,084	14,774,061	21,287,587
Salem	420,765	400,515	223,225	623,740	1,044,505	14,272	2,622,126	3,666,631
Somerset	1,397,597	717,237	726,287	1,443,524	2,841,121	46,762	8,916,285	11,757,406
Sussex	589,132	491,329	394,115	885,444	1,474,576	28,251	5,449,003	6,923,579
Union	3,711,251	2,392,351	1,670,050	4,062,401	7,773,652	105,575	20,608,813	28,382,465
Warren	505,036	545,792	290,400	836,192	1,341,228	19,038	3,597,280	4,938,508
Totals	$50,000,000	$34,462,605	$22,632,808	$57,095,413	$107,095,413	1,471,244	$285,225,690	$392,321,103

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

STATE REVENUE SHARING DISTRIBUTION—1981

ATLANTIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Absecon City	$ 44,797	$ 43,355	$ 33,250	$ 76,605	$ 121,402	1,920	$ 367,176	$ 488,578
Atlantic City	274,915	276,080	63,700	339,780	614,695	4,046	692,311	1,307,006
Brigantine City	49,988	65,824	33,100	98,924	148,912	2,000	377,042	525,954
Buena Bor.	23,393	41,200	10,750	51,950	75,343	914	167,403	242,746
Buena Vista Twp.	32,494	49,760	15,400	65,160	97,654	1,571	278,169	375,823
Corbin City	1,753	5,983	1,200	7,183	8,936	89	14,988	23,924
Egg Harbor City	30,134	44,296	16,850	61,146	91,280	991	192,655	283,935
Egg Harbor Twp.	85,481	66,917	48,800	115,717	201,198	3,868	690,625	891,823
Estell Manor City	3,910	7,100	3,550	10,650	14,560	229	41,376	55,936
Folsom Bor.	13,651	9,738	8,100	17,838	31,489	496	88,766	120,255
Galloway Twp.	66,032	68,800	40,750	109,550	175,582	2,801	515,358	690,940
Hamilton Twp.	52,313	81,134	30,444	111,578	163,891	2,286	399,181	563,072
Hammonton Town	83,661	110,359	37,600	147,959	231,620	2,811	538,249	769,869
Linwood City	43,415	30,000	31,200	61,200	104,615	1,741	336,678	441,293
Longport Bor.	8,090	15,360	7,100	22,460	30,550	452	87,971	118,521
Margate City	70,246	71,920	47,050	118,970	189,216	2,739	530,860	720,076
Mullica Twp.	24,236	36,583	14,200	50,783	75,019	1,162	216,251	291,270
Northfield City	60,133	43,800	45,500	89,300	149,433	2,216	443,564	592,997
Pleasantville City	95,829	113,807	38,150	151,957	247,786	2,756	550,330	798,116
Port Republic City	4,382	6,200	4,150	10,350	14,732	239	43,261	57,993
Somers Point City	59,999	89,035	32,450	121,485	181,484	2,250	452,889	634,373
Ventnor City	69,673	98,600	34,250	132,850	202,523	2,429	483,008	685,531
Weymouth Twp.	7,180	14,057	4,700	18,757	25,937	316	51,771	77,708
Totals	$1,205,702	$1,389,908	$602,244	$1,992,152	$3,197,854	40,322	$7,559,882	$10,757,736

Difference in Totals Due to Rounding

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Allendale Bor.	$ 43,212	$ 9,217	$ 21,600	$ 30,817	$ 74,029	1,484	$ 284,720	$ 358,749
Alpine Bor	9,438	4,360	4,700	9,060	18,498	375	67,825	86,323
Bergenfield Bor.	196,883	101,670	113,200	214,870	411,753	6,155	1,242,444	1,654,197
Bogota Bor	61,212	48,143	31,450	79,593	140,805	1,802	356,969	497,774
Carlstadt Bor.	46,179	48,840	21,950	70,790	116,969	1,242	220,388	337,357
Cliffside Park Bor.	131,087	110,916	50,800	161,716	292,803	4,017	769,278	1,062,081
Closter Bor.	58,718	30,640	40,750	71,390	130,108	2,244	443,870	573,978
Cresskill Bor.	55,785	35,510	39,450	74,960	130,745	2,074	407,466	538,211
Demarest Bor.	34,988	9,843	21,400	31,243	66,231	1,378	272,748	338,979
Dumont Bor.	137,828	100,520	85,150	185,670	323,498	4,500	901,085	1,224,583
East Rutherford Bor.	58,886	52,600	21,650	74,250	133,136	1,221	208,836	341,972
Edgewater Bor.	34,651	22,800	9,050	31,850	66,501	527	100,699	167,200
Elmwood Park Bor.	140,997	152,560	71,550	224,110	365,107	4,056	772,366	1,137,473
Emerson Bor.	57,471	27,712	40,000	67,712	125,183	2,019	389,806	514,989
Englewood City	163,547	102,680	47,950	150,630	314,177	3,922	822,309	1,136,486
Englewood Cliffs Bor.	40,044	9,152	20,850	30,002	70,046	1,479	261,845	331,891
Fair Lawn Bor.	254,387	194,870	168,800	363,670	618,057	9,110	1,748,531	2,366,588
Fairview Bor.	72,841	97,178	23,550	120,728	193,569	1,571	311,500	505,069
Fort Lee Bor.	210,534	120,920	41,850	162,770	373,304	3,432	670,293	1,043,597
Franklin Lakes Bor.	53,493	17,658	34,050	51,708	105,201	2,302	413,520	518,721
Garfield City	211,546	289,556	61,950	351,506	563,052	4,450	880,019	1,443,071
Glen Rock Bor.	87,975	31,480	58,300	89,780	177,755	3,438	678,049	855,804
Hackensack City	247,949	158,970	52,050	211,020	458,969	4,145	856,019	1,314,988
Harrington Park Bor.	33,539	8,414	20,000	28,414	61,953	1,248	240,168	302,121
Hasbrouck Heights Bor.	91,548	68,548	55,200	123,748	215,296	3,005	580,015	795,311
Haworth Bor.	25,415	7,800	17,650	25,450	50,865	1,026	200,897	251,762
Hillsdale Bor.	81,032	35,160	54,100	89,260	170,292	2,896	567,052	737,344
Hohokus Bor.	29,494	3,716	22,950	26,666	56,160	1,215	227,986	284,146
Leonia Bor.	60,032	24,476	25,750	50,226	110,258	1,793	368,574	478,832
Little Ferry Bor.	64,886	45,520	27,650	73,170	138,056	1,635	313,668	451,724
Lodi Bor.	177,030	190,962	64,100	255,062	432,092	3,556	718,626	1,150,718
Lyndhurst Twp.	154,985	147,535	79,383	226,919	381,904	4,363	819,974	1,201,878
Mahwah Twp.	81,099	30,980	39,800	70,780	151,879	2,768	501,861	653,740
Maywood Bor.	74,594	53,033	46,450	99,483	174,077	2,478	482,381	656,458
Midland Park Bor.	55,954	39,141	33,150	72,291	128,245	1,853	363,430	491,675
Montvale Bor.	51,639	10,600	29,650	40,250	91,889	1,716	312,823	404,712
Moonachie Bor.	20,561	18,870	9,250	28,120	48,681	475	81,922	130,603
New Milford Bor.	129,975	73,840	79,850	153,690	283,665	3,799	745,260	1,028,925
North Arlington Bor.	122,458	125,800	57,200	183,000	305,458	3,344	649,503	954,961

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Northvale Bor.	36,404	24,120	20,500	44,620	81,024	1,195	228,941	309,965
Norwood Bor.	30,673	21,640	18,950	40,590	71,263	1,130	217,090	288,353
Oakland Bor.	102,065	21,241	59,700	80,941	183,006	3,469	663,177	846,183
Old Tappan Bor.	27,640	8,600	17,050	25,650	53,290	1,063	198,389	251,679
Oradell Bor.	59,763	25,965	43,950	69,915	129,678	2,419	460,974	590,652
Palisades Park Bor.	91,077	70,000	31,150	101,150	192,227	2,066	406,074	598,301
Paramus Bor.	194,760	76,198	144,800	220,998	415,758	6,842	1,253,735	1,669,493
Park Ridge Bor.	61,684	35,400	34,350	69,750	131,434	2,098	411,001	542,435
Ramsey Bor.	88,043	22,559	50,900	73,459	161,502	3,193	605,743	767,245
Ridgefield Bor.	....	71,280	34,500	105,780	105,780	2,065	327,049	432,829
Ridgefield Park Twp.	94,751	54,832	40,600	95,432	190,183	2,405	484,857	675,040
Ridgewood Village	185,355	49,876	99,650	149,526	334,881	6,323	1,270,157	1,605,038
Riveredge Bor.	85,549	54,080	60,450	114,530	200,079	2,933	578,653	778,732
Rivervale Twp.	61,751	17,833	43,050	60,883	122,634	2,544	488,664	611,298
Rochelle Park Twp.	42,808	52,854	30,200	83,054	125,862	1,592	296,368	422,230
Rockleigh Bor.	....	840	750	1,590	1,590	38	6,573	8,163
Rutherford Bor.	139,244	98,860	69,450	168,310	307,554	3,971	790,050	1,097,604
Saddle Brook Twp.	110,323	86,940	75,200	162,140	272,463	3,495	653,206	925,669
Saddle River Bor.	16,550	2,950	10,500	13,450	30,000	757	134,784	164,784
South Hackensack Twp.	16,550	23,520	7,550	31,070	47,620	427	81,179	128,799
Teaneck Twp.	285,027	138,036	146,400	234,436	569,463	9,859	2,070,584	2,640,047
Tenafly Bor.	97,144	39,520	55,550	95,070	192,214	3,647	730,050	922,264
Teterboro Bor.	....	....	....	....	....	....	....	....
Upper Saddle River Bor.	55,044	8,719	32,500	41,219	96,263	2,066	378,265	474,528
Waldwick Bor.	86,155	38,996	57,800	96,796	182,951	2,902	568,953	751,904
Wallington Bor.	73,583	97,187	30,950	128,137	201,720	1,816	348,325	550,045
Washington Twp.	73,448	24,898	48,400	73,298	146,746	2,700	518,976	665,722
Westwood Bor.	77,021	30,760	43,100	73,860	150,881	2,462	477,545	628,426
Woodcliff Lake Bor.	37,988	8,200	23,550	31,750	69,738	1,477	284,108	353,846
Wood-Ridge Bor.	57,167	66,091	37,900	103,991	161,158	2,102	391,567	552,725
Wyckoff Twp.	111,233	35,690	74,350	110,040	221,273	4,311	806,946	1,028,219
Totals	$6,062,690	$3,969,874	$3,187,933	$7,157,808	$13,220,496	187,480	$36,386,702	$49,607,200

Difference in Totals Due to Rounding

BURLINGTON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bass River Twp.	$ 6,168	$ 16,280	$ 5,450	$ 21,730	$27,898	329	$ 65,110	$ 93,008
Beverly City	22,112	21,530	9,900	31,430	53,542	631	117,479	171,021
Bordentown City	30,741	30,176	13,350	43,526	74,267	879	175,646	249,913
Bordentown Twp.	52,886	29,920	36,150	66,070	118,956	1,627	316,875	435,831
Burlington City	77,998	103,080	37,250	140,330	218,328	2,200	295,698	514,026
Burlington Twp.	84,268	35,960	45,300	81,260	165,528	2,278	420,976	586,504
Chesterfield Twp.	21,842	7,160	10,150	17,310	39,152	567	106,291	145,443
Cinnaminson Twp.	118,413	27,855	81,250	109,105	227,518	4,228	795,055	1,022,573
Delanco Twp.	28,348	27,251	18,150	45,401	73,749	980	192,087	265,836
Delran Twp.	79,313	38,166	56,200	94,366	173,679	3,221	597,832	771,511
Eastampton Twp.	19,752	9,044	11,350	20,395	40,147	662	128,521	168,668
Edgewater Park Twp.	58,246	15,760	31,250	47,010	105,256	1,828	344,521	449,777
Evesham Twp.	124,170	35,531	67,950	103,481	227,651	5,231	965,714	1,193,365
Fieldsboro Bor.	4,180	4,630	2,000	6,630	10,810	141	26,215	37,025
Florence Twp.	60,066	93,127	42,150	135,277	195,343	2,531	481,649	676,992
Hainesport Twp.	20,089	25,835	14,250	40,085	60,174	859	166,692	226,866
Lumberton Twp.	31,381	11,711	17,650	29,361	60,742	974	180,507	241,249
Mansfield Twp.	18,337	13,794	9,100	22,894	41,231	619	117,333	158,564
Maple Shade Twp.	124,143	140,256	69,350	209,606	333,749	4,103	780,180	1,113,939
Medford Twp.	67,819	25,046	54,050	79,096	146,915	4,087	758,659	905,574
Medford Lakes Bor.	33,741	8,398	20,500	28,898	62,639	1,360	258,957	321,596
Moorestown Twp.	106,986	63,066	63,350	126,416	233,402	4,007	777,912	1,011,314
Mount Holly Twp.	89,256	49,570	43,300	92,870	182,126	2,373	465,083	647,209
Mount Laurel Twp.	100,461	32,715	65,900	98,615	199,076	4,428	816,485	1,015,561
New Hanover Twp.	89,829	2,600	2,850	5,450	95,279	127	22,999	118,278
North Hanover Twp.	59,021	6,440	9,150	15,590	74,611	483	86,098	160,709
Palmyra Bor.	48,639	52,560	33,400	85,960	134,599	1,891	371,747	506,346
Pemberton Bor.	9,876	4,819	3,150	7,969	17,845	208	39,879	57,724
Pemberton Twp.	148,817	68,778	122,400	191,178	339,995	5,221	965,688	1,305,683
Riverside Twp.	58,751	89,960	31,150	121,110	179,861	1,969	374,295	554,156
Riverton Bor.	23,022	13,920	12,900	26,820	49,842	762	148,293	198,135
Shamong Twp.	11,258	6,240	9,850	16,090	27,348	1,014	187,893	215,241
Southampton Twp.	42,741	90,684	42,313	132,997	175,738	2,892	563,520	739,258
Springfield Twp.	16,651	12,520	9,750	22,270	38,921	584	107,303	146,224
Tabernacle Twp.	17,022	14,200	18,400	32,600	49,622	1,483	273,914	323,536
Washington Twp.	4,652	7,480	3,000	10,480	15,132	179	32,634	47,766
Westampton Twp.	18,910	5,580	19,350	25,230	44,140	936	178,479	222,619
Willingboro Twp.	309,903	36,060	162,900	198,960	508,863	9,600	1,898,974	2,407,837
Woodland Twp.	14,056	4,890	4,450	9,340	23,396	226	37,576	60,972
Wrightstown Bor.	12,573	1,000	1,850	2,850	15,423	65	12,711	28,134
Totals	$2,266,437	$1,263,893	$1,312,163	$2,596,056	$4,862,493	77,765	$14,653,480	$19,515,973

Difference in Totals Due to Rounding

CAMDEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Audubon Bor.	$ 72,470	$ 101,800	$ 44,750	$ 146,550	$ 219,020	2,644	$ 559,055	$ 778,075
Audubon Park Bor.	9,674	....	....	....	9,674	444	53,257	62,931
Barrington Bor.	59,190	48,434	35,950	84,384	143,574	1,843	375,440	519,014
Bellmawr Bor.	110,323	81,600	60,650	142,250	252,573	3,563	699,999	952,572
Berlin Bor.	37,752	30,550	22,700	53,250	91,002	1,408	274,837	365,839
Berlin Twp.	40,449	36,774	18,450	55,224	95,673	1,301	255,821	351,494
Brooklawn Bor.	19,685	27,600	9,550	37,150	56,835	586	118,111	174,946
Camden City	677,748	693,599	116,450	810,049	1,487,797	12,084	1,920,981	3,408,778
Cherry Hill Twp.	455,551	165,461	275,050	440,511	896,062	17,343	3,432,008	4,328,070
Chesilhurst Bor.	9,728	9,160	2,950	12,110	21,838	319	62,931	84,769
Clementon Bor.	35,055	37,988	17,200	55,188	90,243	1,260	257,136	347,379
Collingswood Bor.	117,334	100,116	53,100	153,216	270,550	3,410	707,707	978,257
Gibbsboro Bor.	18,370	13,520	12,550	26,070	44,440	618	121,507	165,947
Gloucester City	102,301	158,073	44,000	202,073	304,374	2,929	550,166	854,540
Gloucester Twp.	245,354	152,120	150,000	302,120	547,474	10,235	1,991,388	2,538,862
Haddon Twp.	121,413	119,973	73,150	193,123	314,536	4,275	876,316	1,190,852
Haddonfield Bor.	87,504	48,160	54,000	102,160	189,664	3,563	734,553	924,217
Haddon Heights Bor.	62,864	61,296	41,350	102,646	165,510	2,335	479,185	644,695
Hi-Nella Bor.	9,472	2,800	2,850	5,650	15,122	121	24,424	39,546
Laurel Springs Bor.	19,820	14,928	9,550	24,478	44,298	544	112,902	157,200
Lawnside Bor.	19,483	21,342	8,850	30,192	49,675	724	145,673	195,348
Lindenwold Bor.	122,559	56,360	41,900	98,260	220,819	2,650	520,383	741,202
Magnolia Bor.	42,201	[illegible]	20,300	54,057	96,258	1,175	236,955	333,213
Merchantville Bor.	29,190	[illegible]	13,700	36,180	65,370	885	188,507	253,877
Mt. Ephraim Bor.	37,583	70,639	26,200	96,839	134,422	1,449	298,174	432,596
Oaklyn Bor.	30,977	52,079	18,950	71,029	102,006	1,164	243,348	345,354
Pennsauken Twp.	248,691	306,000	154,000	460,000	708,691	9,271	1,857,802	2,566,493
Pine Hill Bor.	51,619	41,319	24,200	65,519	117,138	1,654	324,864	442,002
Pine Valley Bor.	169	....	....	....	169	8	1,817	1,986
Runnemede Bor.	73,279	78,573	46,500	125,073	198,352	2,297	460,083	658,435
Somerdale Bor.	47,257	30,932	26,400	57,332	104,589	1,397	280,302	384,891
Stratford Bor.	69,335	29,270	41,700	70,970	140,305	1,959	384,507	524,812
Tavistock Bor.	101	....	....	....	101	2	440	550
Voorhees Twp.	49,347	25,160	37,300	62,460	111,807	2,654	505,620	617,436
Waterford Twp.	30,876	48,920	29,100	78,020	108,896	2,166	417,011	525,907
Winslow Twp.	91,717	107,240	57,400	164,640	256,357	4,686	874,970	1,131,327
Woodlynne Bor.	21,101	36,723	10,000	46,723	67,824	723	158,125	225,949
Totals	$3,277,542	$2,864,746	$1,600,750	$4,465,496	$7,743,038	105,689	$20,506,324	$28,249,362

Difference in Totals Due to Rounding

CAPE MAY COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Avalon Bor.	$ 12,708	$ 15,966	$ 9,150	$ 25,116	$ 37,824	666	$ 123,749	$ 161,573
Cape May City	26,797	32,299	14,950	47,249	74,046	895	186,322	260,368
Cape May Point Bor.	1,416	6,464	1,850	8,314	9,730	111	20,881	30,611
Dennis Twp.	19,045	33,374	12,600	45,974	65,019	967	167,203	232,222
Lower Twp.	76,582	291,645	73,500	365,145	441,727	5,066	931,504	1,373,231
Middle Twp.	62,999	120,854	36,300	157,154	220,153	2,575	495,090	715,243
North Wildwood City	27,033	74,526	18,650	93,175	120,208	1,280	250,790	370,998
Ocean City	75,774	101,914	51,250	153,164	228,938	3,214	621,901	850,839
Sea Isle City	17,696	28,376	11,600	39,976	57,672	681	127,426	185,098
Stone Harbor Bor.	8,292	11,732	6,400	18,132	26,424	461	88,069	114,493
Upper Twp.	....	40,867	29,100	69,967	69,967	1,749	240,992	310,959
West Cape May Bor.	6,910	9,200	2,900	12,100	19,010	237	44,552	63,562
West Wildwood Bor.	1,753	8,280	1,550	9,830	11,583	107	20,214	31,797
Wildwood City	21,741	39,872	10,800	50,672	72,413	751	146,386	218,799
Wildwood Crest Bor.	24,269	38,480	19,050	57,530	81,799	1,063	205,886	287,685
Woodbine Bor.	18,842	14,071	4,150	18,221	37,063	331	64,582	101,645
Totals	$401,856	$867,919	$303,800	$1,171,719	$1,573,575	20,174	$3,735,647	$5,309,222

Difference in Totals Due to Rounding

CUMBERLAND COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bridgeton City	$144,704	$126,200	$ 42,900	$ 169,100	$ 13,804	3,166	$ 554,713	$868,517
Commercial Twp.	26,224	71,136	24,350	95,486	121,710	1,056	163,530	285,240
Deerfield Twp.	18,269	20,480	5,900	26,380	44,649	584	109,270	153,919
Downe Twp.	12,168	27,558	6,450	34,008	46,176	455	82,062	128,238
Fairfield Twp.	36,437	39,120	11,500	50,620	87,057	1,053	196,557	283,614
Greenwich Twp.	6,472	7,640	2,600	10,240	16,712	245	48,876	65,588
Hopewell Twp.	28,112	18,640	13,200	31,840	59,952	1,087	207,919	267,871
Lawrence Twp.	16,516	15,470	5,200	20,670	37,186	467	88,543	125,729
Maurice River Twp.	28,954	38,220	10,600	48,820	77,774	836	150,922	228,696
Millville City	154,446	184,584	79,950	264,534	418,980	5,173	966,911	1,385,891
Shiloh Bor.	4,011	2,520	50	2,570	6,581	127	22,892	29,473
Stow Creek Twp.	7,685	19,840	6,050	25,890	33,575	331	60,094	93,669
Upper Deerfield Twp.	46,246	33,661	20,000	53,661	99,907	1,544	289,453	389,360
Vineland City	344,756	323,475	123,541	447,016	791,772	10,041	2,000,548	2,792,320
Totals	$875,002	$928,544	$352,291	$1,280,835	$2,155,837	26,165	$4,942,290	$7,098,127

Difference in Totals Due to Rounding

ESSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Belleville Town	$ 262,410	$ 233,936	$ 97,850	$ 331,786	$ 594,196	6,193	$ 1,327,153	$ 1,921,349
Bloomfield Town	351,801	262,931	147,300	410,231	762,032	9,421	2,028,330	2,790,362
Caldwell Bor.	58,549	23,200	20,800	44,000	102,549	1,304	276,964	379,513
Cedar Grove Twp.	97,043	41,050	53,300	94,350	191,393	2,933	570,262	761,655
East Orange City	515,010	154,340	64,700	219,040	734,040	5,933	1,368,398	2,102,438
Essex Fells Bor.	17,089	1,573	8,100	9,673	26,762	645	129,699	156,461
Fairfield Bor.	48,740	26,800	32,300	59,100	107,840	1,979	376,497	484,337
Glen Ridge Bor.	57,471	18,339	29,150	47,489	104,960	2,078	460,492	565,452
Irvington Town	393,834	208,526	68,350	276,876	670,710	6,396	1,399,842	2,070,552
Livingston Twp.	207,636	65,560	130,450	196,010	403,646	7,929	1,553,888	1,957,534
Maplewood Twp.	165,064	114,588	85,600	200,188	365,252	6,070	1,316,889	1,682,141
Millburn Twp.	140,997	31,728	73,650	105,378	246,375	5,396	1,075,810	1,322,185
Montclair Town	292,544	116,600	90,500	207,100	499,644	7,193	1,592,609	2,092,253
Newark City	2,514,717	713,720	180,100	893,820	3,408,537	17,477	3,167,746	6,576,283
North Caldwell Bor.	45,774	5,520	21,800	27,320	73,094	1,470	293,360	366,454
Nutley Town	217,377	166,456	113,050	279,506	496,883	6,673	1,400,026	1,896,909
Orange City	224,489	72,904	26,350	99,254	323,743	2,601	594,882	918,625
Roseland Bor.	31,044	13,300	19,750	33,050	64,094	1,306	258,631	322,725
South Orange Village	112,413	35,640	47,000	82,640	195,053	3,538	790,083	985,136
Verona Bor.	103,548	59,557	58,200	117,757	221,305	3,536	744,071	965,376
West Caldwell Bor.	83,122	28,607	46,450	75,057	158,179	3,096	629,828	788,007
West Orange Town	293,993	140,194	141,300	281,494	575,487	9,117	1,977,086	2,552,573
Totals	$6,234,664	$2,535,068	$1,556,050	$4,091,118	$10,325,782	112,284	$23,332,546	$33,658,328

ifference in Totals Due to Rounding

GLOUCESTER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Clayton Bor.	$ 39,370	$ 34,750	$ 17,450	$ 52,200	$ 91,570	1,355	$ 257,250	$ 348,820
Deptford Twp.	169,378	116,107	97,900	214,007	383,385	5,488	1,032,391	1,415,776
East Greenwich Twp.	23,662	17,600	15,600	33,200	56,862	1,057	194,790	251,652
Elk Twp.	19,820	26,540	9,700	36,240	56,060	707	131,732	187,792
Franklin Twp.	66,066	91,001	38,950	129,951	196,017	2,894	536,754	732,771
Glassboro Bor.	93,234	55,680	39,150	94,830	188,064	2,312	462,440	650,504
Greenwich Twp.	39,741	51,447	28,400	79,847	119,588	1,483	245,450	365,038
Harrison Twp.	19,382	17,477	11,450	28,927	48,309	798	152,124	200,433
Logan Twp.	12,303	15,600	9,700	25,300	37,603	900	157,984	195,587
Mantua Twp.	69,504	46,963	44,200	91,163	160,667	2,297	435,341	596,008
Monroe Twp.	110,829	144,920	72,650	217,570	328,399	4,874	903,597	1,231,996
National Park Bor.	26,325	27,351	16,400	43,751	70,076	867	170,895	240,971
Newfield Bor.	10,753	16,766	4,300	21,066	31,819	415	81,922	113,741
Paulsboro Bor.	56,493	57,745	24,650	82,395	138,888	1,477	282,683	421,571
Pitman Bor.	71,122	48,454	35,200	83,654	154,776	2,328	448,881	603,657
South Harrison Twp.	8,730	6,000	3,500	9,500	18,230	309	56,705	74,935
Swedesboro Bor.	16,213	21,272	5,050	26,322	42,535	413	82,468	125,003
Washington Twp.	121,008	54,412	96,450	150,862	271,870	6,995	1,282,171	1,554,041
Wenonah Bor.	16,618	7,541	10,250	17,791	34,409	642	125,628	160,037
West Deptford Twp.	102,975	59,440	66,600	126,040	229,015	3,838	690,251	919,266
Westville Bor.	36,269	52,252	19,550	71,802	108,071	1,181	234,680	342,751
Woodbury City	86,054	69,120	37,150	106,270	192,324	2,331	464,407	656,731
Woodbury Heights Bor.	25,584	15,558	14,500	30,058	55,642	872	163,693	219,335
Woolwich Twp.	7,753	5,300	2,600	7,900	15,653	236	44,345	59,998
Totals	$1,249,184	$1,059,295	$721,350	$1,780,645	$3,029,829	46,069	$8,638,581	$11,668,410

Difference in Totals Due to Rounding

HUDSON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bayonne City	$ 495,123	$ 325,458	$153,000	$ 478,458	$ 973,581	8,903	$ 1,899,404	$ 2,872,985
East Newark Bor.	13,314	14,200	2,850	17,050	30,364	253	52,091	82,455
Guttenberg Town	38,999	31,542	6,500	38,042	77,041	593	120,820	197,861
Harrison Town	81,908	43,450	20,150	63,600	145,508	1,344	255,506	401,014
Hoboken City	312,060	59,560	17,550	77,110	389,170	1,525	308,419	697,589
Jersey City City	1,727,387	729,612	240,250	969,862	2,697,249	18,774	3,813,263	6,510,514
Kearny Town	256,915	174,078	84,400	258,478	515,393	5,812	1,170,962	1,686,355
North Bergen Twp.	324,768	238,041	73,300	311,341	636,109	6,057	1,345,668	1,981,777
Secaucus Town	81,605	72,183	45,900	118,083	199,688	2,925	570,777	770,465
Union City	388,036	115,961	31,950	147,911	535,947	3,092	720,463	1,256,410
Weehawken Twp.	89,122	31,386	15,300	46,686	135,808	1,218	278,083	413,891
West New York Town	277,342	91,069	22,850	113,919	391,261	2,473	570,417	961,678
Totals	$4,086,579	$1,926,540	$714,000	$2,640,540	$6,727,119	52,969	$11,105,872	$17,832,991

Difference in Totals Due to Rounding

HUNTERDON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alexandria Twp.	$ 15,741	$ 8,619	$ 9,600	$ 18,219	$ 33,960	709	$ 131,302	$ 165,262
Bethlehem Twp.	11,022	9,030	9,300	18,330	29,352	741	139,594	168,946
Bloomsbury Bor.	6,000	5,164	3,400	8,564	14,564	220	41,898	56,462
Califon Bor.	7,045	7,360	4,350	11,710	18,755	287	55,919	74,674
Clinton Town	11,764	6,744	6,700	13,444	25,208	436	86,250	111,458
Clinton Twp.	36,370	21,470	25,950	47,420	83,790	1,731	326,135	409,925
Delaware Twp.	23,359	17,000	11,600	28,600	51,959	925	171,268	223,227
East Amwell Twp.	18,707	11,936	13,100	25,036	43,743	871	159,222	202,965
Flemington Bor.	27,202	15,041	7,550	22,591	49,793	562	110,617	160,410
Franklin Twp.	15,337	11,160	9,150	20,310	35,647	636	119,211	154,858
Frenchtown Bor.	10,281	10,800	3,900	14,700	24,981	325	64,101	89,082
Glen Gardner Bor.	4,955	3,661	2,300	5,961	10,916	171	33,086	44,002
Hampton Bor.	9,842	6,240	3,950	10,190	20,032	306	59,798	79,830
High Bridge Bor.	19,348	18,493	12,300	30,793	50,141	879	168,407	218,548
Holland Twp.	....	20,257	20,550	40,807	40,807	1,243	178,381	219,188
Kingwood Twp.	16,449	12,320	8,450	20,770	37,219	651	125,587	162,806
Lambertville City	29,561	41,720	12,500	54,220	83,781	863	166,522	250,303
Lebanon Bor.	6,101	4,400	2,550	6,950	13,051	199	39,653	52,704
Lebanon Twp.	31,550	26,080	15,400	41,480	73,030	1,278	229,887	302,917
Milford Bor.	8,831	11,760	4,450	16,210	[illegible]	322	59,706	84,747
Raritan Twp.	51,437	27,722	30,550	58,272	[illegible]	2,053	388,522	498,231
Readington Twp.	55,617	30,912	37,800	68,712	124,329	2,673	489,421	613,750
Stockton Bor.	4,180	5,400	2,850	8,250	12,430	149	28,569	40,999
Tewksbury Twp.	21,910	7,200	13,900	21,100	43,010	1,054	196,230	239,240
Union Twp.	18,033	10,560	10,300	20,860	38,893	809	148,652	187,545
West Amwell Twp.	15,438	9,120	9,150	18,270	33,708	601	112,069	145,777
Totals	$476,079	$360,168	$291,600	$651,768	$1,127,847	20,694	$3,830,006	$4,957,853

Difference in Totals Due to Rounding

MERCER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
East Windsor Twp.	$ 137,559	$ 12,643	$ 32,100	$ 44,743	$ 182,302	3,676	$ 713,499	$ 895,801
Ewing Twp.	223,208	139,251	146,550	285,801	509,009	8,389	1,645,042	2,154,051
Hamilton Twp.	558,695	535,590	382,900	918,490	1,477,185	20,879	4,078,112	5,555,297
Hightstown Bor.	37,685	16,067	12,200	28,267	65,952	928	190,203	256,155
Hopewell Bor.	15,404	10,460	5,550	16,010	31,414	472	92,893	124,307
Hopewell Twp.	71,189	32,859	44,900	77,759	148,948	3,022	575,283	724,231
Lawrence Twp.	135,064	81,026	66,050	147,076	282,140	4,408	851,084	1,133,224
Pennington Bor.	14,629	6,880	8,300	15,180	29,809	547	108,169	137,978
Princeton Bor.	82,448	21,972	14,200	36,172	118,620	1,189	239,843	358,463
Princeton Twp.	94,818	18,415	34,950	53,365	148,183	2,817	545,482	693,665
Trenton City	720,152	709,777	169,700	879,477	1,599,629	14,658	3,046,112	4,645,741
Washington Twp.	23,595	11,360	11,850	23,210	46,805	761	142,806	189,611
West Windsor Twp.	49,886	21,288	25,400	46,688	96,574	1,919	365,724	462,298
Totals	$2,164,332	$1,617,589	$954,650	$2,572,239	$4,736,571	63,665	$12,594,253	$17,330,824

Difference in Totals Due to Rounding

MIDDLESEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Carteret Bor.	$ 152,592	$ 145,880	$ 93,250	$ 239,130	$ 391,722	4,299	$ 836,542	$ 1,228,264
Cranbury Twp.	15,640	7,680	6,500	14,180	29,820	505	92,313	122,133
Dunellen Bor.	48,336	48,996	28,100	77,096	125,432	1,575	313,774	439,206
East Brunswick Twp.	249,668	74,720	157,600	232,320	481,988	9,256	1,748,087	2,230,075
Edison Twp.	476,450	208,555	261,550	470,105	946,555	14,959	2,759,007	3,705,562
Helmetta Bor.	6,640	4,920	2,600	7,520	14,160	241	46,106	60,266
Highland Park Bor.	100,110	46,280	31,900	78,180	178,290	2,241	464,113	642,403
Jamesburg Bor.	32,426	23,360	11,950	35,310	67,736	850	169,924	237,660
Metuchen Bor.	109,615	60,620	63,550	124,170	233,785	3,703	727,735	961,520
Middlesex Bor.	105,267	61,274	63,500	124,774	230,041	3,342	641,585	871,626
Milltown Bor.	46,246	44,440	34,300	78,740	124,986	1,950	368,011	492,997
Monroe Twp.	72,571	42,067	66,900	108,967	181,538	5,236	1,014,619	1,196,157
New Brunswick City	288,465	167,831	48,650	216,481	504,946	3,786	776,441	1,281,387
North Brunswick Twp.	121,447	86,425	63,800	150,225	271,672	4,185	785,468	1,057,140
Old Bridge Twp.	351,767	174,633	183,950	358,583	710,350	10,181	1,999,086	2,709,436
Perth Amboy City	268,039	239,515	70,800	310,315	578,354	5,400	1,042,295	1,620,649
Piscataway Twp.	270,533	91,987	118,050	210,037	480,570	7,855	1,460,072	1,940,642
Plainsboro Twp.	13,517	4,727	3,600	8,327	21,844	479	84,679	106,523
Sayreville Bor.	228,804	123,241	158,900	282,141	510,945	7,392	1,343,685	1,854,630
South Amboy City	65,897	82,240	30,950	113,190	179,087	1,770	341,453	520,540
South Brunswick Twp.	104,088	41,607	55,600	97,207	201,295	3,933	732,449	933,744
South Plainfield Bor.	148,749	89,098	108,800	197,898	346,647	5,548	1,043,403	1,390,050
South River Bor.	106,784	145,008	56,600	201,608	308,392	3,455	704,510	1,012,902
Spotswood Bor.	57,336	20,911	36,400	57,311	114,647	1,780	348,948	463,595
Woodbridge Twp.	687,254	486,761	424,150	910,911	1,598,165	21,679	4,028,869	5,627,034
Totals	$4,128,241	$2,522,777	$2,181,950	$4,704,727	$8,832,968	125,600	$23,873,172	$32,706,140

Difference in Totals Due to Rounding

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Aberdeen Twp.	$ 128,525	$ 56,680	$ 61,050	$ 117,730	$ 246,255	3,805	$ 743,203	$ 989,458
Allenhurst Bor.	6,607	2,800	2,750	5,550	12,157	203	38,563	50,720
Allentown Bor.	12,101	7,690	6,050	13,740	25,841	469	93,770	119,611
Asbury Park City	110,627	56,030	15,100	71,130	181,757	1,278	305,606	487,363
Atlantic Highlands Bor.	35,494	22,012	17,900	39,912	75,406	1,142	234,398	309,804
Avon-By-The-Sea Bor.	14,595	12,880	7,550	20,430	35,025	509	102,256	137,281
Belmar Bor.	39,134	38,920	16,650	55,570	94,704	1,069	217,081	311,785
Bradley Beach Bor.	28,314	39,520	10,400	49,920	78,234	796	173,755	251,989
Brielle Bor.	24,067	12,760	15,700	28,460	52,527	1,103	214,929	267,456
Colts Neck Township	42,741	10,600	20,650	31,250	73,991	1,745	323,515	397,506
Deal Bor.	16,348	4,160	5,950	10,110	26,458	395	73,850	100,308
Eatontown Bor.	78,639	24,603	30,300	54,903	133,542	1,475	280,532	414,074
Englishtown Bor.	8,090	8,600	2,200	10,800	18,890	183	37,161	56,051
Fair Haven Bor.	41,932	23,400	25,950	49,350	91,282	1,670	331,769	423,051
Farmingdale Bor.	9,371	4,600	4,150	8,750	18,121	244	47,712	65,833
Freehold Bor.	74,425	45,834	29,750	75,584	150,009	1,991	395,291	545,300
Freehold Twp.	117,233	31,186	56,350	87,536	204,769	4,100	767,978	972,747
Hazlet Twp.	155,760	60,182	101,500	161,682	317,442	5,225	981,590	1,299,032
Highlands Bor.	28,078	42,680	12,450	55,130	83,208	967	194,112	277,320
Holmdel Twp.	44,864	11,200	26,850	38,050	82,914	2,032	367,059	449,973
Howell Twp.	162,165	134,111	74,250	208,361	370,526	6,093	1,176,340	1,546,866
Interlaken Bor.	8,022	2,800	6,850	9,650	17,672	356	67,215	84,887
Keansburg Bor.	68,931	60,120	24,550	84,670	153,601	1,742	353,375	506,976
Keyport Bor.	49,954	36,427	18,900	55,327	105,281	1,300	268,506	373,787
Little Silver Bor.	41,359	11,200	27,450	38,650	80,009	1,729	343,914	423,923
Loch Arbour Village	2,629	1,600	1,000	2,600	5,229	97	20,185	25,414
Long Branch City	225,939	121,158	63,200	184,358	410,297	4,128	847,296	1,257,593

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Manalapan Twp.	106,717	43,442	65,350	108,792	215,509	5,138	997,766	1,213,269
Manasquan Bor.	33,437	42,672	22,400	65,072	98,509	1,466	292,686	391,195
Marlboro Twp.	91,009	29,320	34,200	63,520	154,529	3,952	741,956	896,485
Matawan Bor.	65,661	26,960	27,250	54,210	119,871	1,735	347,831	467,702
Middletown Twp.	389,654	222,360	262,850	485,210	874,864	16,062	3,066,900	3,941,764
Millstone Twp.	18,337	15,310	9,050	24,360	42,697	873	162,735	205,432
Monmouth Beach Bor.	15,640	8,200	10,300	18,500	34,140	840	166,172	200,312
Neptune Twp.	191,591	131,254	100,100	231,354	422,945	6,064	1,182,394	1,605,339
Neptune City Bor.	38,055	42,360	18,300	60,660	98,715	1,055	213,407	312,122
Ocean Twp.	140,120	52,645	82,350	134,995	275,115	5,189	1,011,168	1,286,283
Oceanport Bor.	37,887	11,803	25,550	37,353	75,240	1,332	252,359	327,599
Red Bank Bor.	84,133	50,981	23,800	74,781	158,914	1,797	375,476	534,390
Roosevelt Bor.	5,730	5,400	2,150	7,550	13,280	244	48,689	61,969
Rumson Bor.	50,156	25,467	29,350	54,817	104,973	1,983	392,477	497,450
Sea Bright Bor.	9,910	9,200	4,750	13,950	23,860	344	65,925	89,785
Sea Girt Bor.	14,090	8,240	13,150	21,390	35,480	787	151,717	187,197
Shrewsbury Bor.	22,415	8,074	16,050	24,124	46,539	890	175,318	221,857
Shrewsbury Twp.	8,562	....	....	....	8,562	239	27,284	35,846
South Belmar Bor.	9,842	27,040	5,700	32,740	42,582	387	83,782	126,364
Spring Lake Bor.	25,381	14,752	16,550	31,302	56,683	1,040	201,798	258,481
Spring Lake Heights Bor.	31,718	27,360	19,650	47,010	78,728	1,239	241,084	319,812
Tinton Falls	57,808	15,600	30,400	46,000	103,808	1,565	309,765	413,573
Union Beach Bor.	44,999	64,572	25,400	89,972	134,971	1,538	290,274	425,245
Upper Freehold Twp.	18,404	19,360	8,550	27,910	46,314	643	123,724	170,038
Wall Twp.	115,885	101,885	69,500	171,385	287,270	4,790	915,360	1,202,630
West Long Branch Bor.	47,561	19,160	30,800	49,960	97,521	1,743	336,894	434,415
Totals	$3,250,643	$1,907,170	$1,638,950	$3,546,120	$6,796,763	108,781	$21,175,904	$27,972,667

Difference in Totals Due to Rounding

MORRIS COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Boonton Town	$ 62,830	$ 58,306	$ 25,200	$ 83,506	$ 146,336	1,714	$ 333,718	$ 480,054
Boonton Twp.	21,876	13,520	13,650	27,170	49,046	927	169,253	218,299
Butler Bor.	52,044	32,136	28,550	60,686	112,730	1,711	322,371	435,101
Chatham Bor.	65,628	25,787	35,450	61,237	126,865	2,275	429,671	556,536
Chatham Twp	57,471	15,765	34,900	50,665	108,136	2,331	434,484	542,620
Chester Bor.	9,337	4 070	4,200	8,270	17,607	292	55,290	72,897
Chester Twp.	30,741	6,386	15,600	21,986	52,727	1,195	224,097	276,824
Denville Twp.	98,155	59,133	61,550	120,683	218,838	3,947	730,018	948,856
Dover Town	105,469	74,946	34,250	109,196	214,665	2,537	490,711	705,376
East Hanover Twp.	55,111	32,148	35,500	67,648	122,759	2,349	413,460	536,219
Florham Park Bor.	55,549	14,610	36,950	51,560	107,109	2,065	366,790	473,899
Hanover Twp.	77,358	47,308	55,700	103,008	180,366	3,110	551,728	732,094
Harding Twp.	22,516	5,200	12,600	17,800	40,316	952	173,428	213,744
Jefferson Twp.	105,031	68,373	59,100	127,473	232,504	4,211	788,593	1,021,097
Kinnelon Bor.	53,729	7,440	29,950	37,390	91,119	2,127	395,061	486,180
Lincoln Park Bor.	64,043	28,848	30,950	59,798	123,841	1,877	368,073	491,914
Madison Bor.	114,537	45,210	50,700	95,910	210,447	3,230	619,543	829,990
Mendham Bor.	27,572	7,080	17,650	24,730	52,302	1,191	222,432	274,734
Mendham Twp.	27,100	4,880	14,350	19,230	46,330	1,173	217,790	264,120
Mine Hill Twp	24,876	20,413	16,900	37,313	62,189	978	186,940	249,129
Montville Twp	86,627	36,760	51,300	88,060	174,687	3,627	658,638	833,325
Morris Twp.	136,244	54,573	64,550	119,123	255,367	4,597	845,910	1,101,277
Morris Plains Bor.	38,089	18,500	24,950	43,450	81,539	1,535	283,828	365,367
Morristown Town	118,211	42,960	24,400	67,360	185,571	1,993	398,885	584,456
Mountain Lakes Bor.	32,325	1,760	13,350	15,110	47,435	1,080	207,920	255,355
Mount Arlington Bor.	26,831	10,200	11,250	21,450	48,281	794	150,191	198,472
Mount Olive Twp.	94,211	32,000	39,150	71,150	165,361	3,613	663,588	828,949
Netcong Bor.	21,000	21,000	10,700	31,700	52,700	607	117,690	170,390
Par-Troy Hills Twp.	390,395	102,760	134,650	237,410	627,805	9,416	1,721,656	2,349,461
Passaic Twp.	52,280	23,371	29,000	52,371	104,651	1,953	361,894	466,545
Pequannock Twp.	99,267	47,067	61,150	108,217	207,484	3,625	680,906	888,390
Randolph Twp.	101,323	22,160	52,050	74,210	175,533	3,847	715,301	890,834
Riverdale Bor.	18,842	9,760	13,800	23,560	42,402	657	122,456	164,858
Rockaway Bor.	44,898	32,180	24,400	56,580	101,478	1,482	275,935	377,413
Rockaway Twp.	134,896	49,445	63,650	113,095	247,991	4,893	914,376	1,162,367
Roxbury Twp.	116,896	57,400	75,000	132,400	249,296	4,941	904,154	1,153,450
Victory Gardens Bor.	7,550	2,760	2,500	5,260	12,810	137	26,633	39,443
Washington Twp.	52,077	16,810	31,950	48,760	100,837	2,767	503,405	604,242
Wharton Bor.	38,561	25,179	19,200	44,379	82,940	1,191	227,443	310,383
Totals	$2,741,498	$1,178,204	$1,360,700	$2,538,904	$5,280,402	92,947	$17,274,259	$22,554,661

Difference in Totals Due to Rounding

OCEAN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Barnegat Twp.	$ 25,685	$ 44,027	$ 32,850	$ 76,877	$ 102,562	2,140	$ 401,684	$ 504,246
Barnegat Light Bor.	4,213	7,222	4,700	11,922	16,135	211	39,842	55,977
Bay Head Bor.	7,348	5,880	6,850	12,730	20,078	369	69,778	89,856
Beach Haven Bor.	10,685	18,992	9,750	28,742	39,427	492	95,068	134,495
Beachwood Bor.	36,538	53,600	32,150	85,750	122,288	2,193	434,534	556,822
Berkeley Twp.	85,447	592,407	122,400	714,807	800,254	9,022	1,834,742	2,634,996
Brick Twp.	308,251	372,086	223,950	596,036	904,287	15,511	2,982,944	3,887,231
Dover Twp.	341,453	498,773	249,000	747,773	1,089,226	16,938	3,358,922	4,448,148
Eagleswood Twp.	5,865	16,800	4,300	21,100	26,965	301	55,670	82,635
Harvey Cedars Bor.	3,303	3,600	2,850	6,450	9,753	118	22,814	32,567
Island Heights Bor.	9,809	14,704	6,850	21,554	31,363	440	87,555	118,918
Jackson Twp.	144,300	101,412	75,575	176,987	321,287	5,303	1,015,434	1,336,721
Lacey Twp.	52,920	199,100	79,825	278,925	331,845	4,495	716,781	1,048,626
Lakehurst Bor.	19,853	14,000	9,300	23,300	43,153	478	94,865	138,018
Lakewood Twp.	222,096	378,864	101,350	480,214	702,310	9,632	2,052,271	2,754,581
Lavallette Bor.	10,180	28,400	12,700	41,100	51,280	687	131,756	183,036
Little Egg Harbor Twp.	47,075	107,042	44,850	151,892	198,967	2,532	510,868	709,835
Long Beach Twp.	23,898	44,640	25,700	70,340	94,238	1,298	247,447	341,685
Manchester Twp.	93,470	179,930	94,300	274,230	367,700	12,544	2,437,288	2,804,988
Mantoloking Bor.	2,022	40	2,350	2,390	4,412	165	30,711	35,123
Ocean Twp.	17,932	76,970	23,400	100,370	118,302	1,365	276,972	395,274
Ocean Gate Bor.	7,550	22,730	5,750	28,480	36,030	397	78,889	114,919
Pine Beach Bor.	9,876	17,160	9,700	26,860	36,736	556	112,096	148,832
Plumstead Twp.	31,179	27,580	16,150	43,730	74,909	978	174,032	248,941
Pt. Pleasant Bor.	112,615	178,588	80,050	258,638	371,253	4,978	983,147	1,354,400
Pt. Pleasant Beach Bor.	32,595	40,235	20,200	60,435	93,030	1,193	236,600	329,630
Seaside Heights Bor.	8,966	25,600	6,750	32,350	41,316	326	64,078	105,394
Seaside Park Bor.	10,045	20,140	10,700	30,840	40,885	537	103,922	144,807
Ship Bottom Bor.	7,955	20,480	8,400	28,880	36,835	477	89,688	126,523
South Toms River Bor.	29,157	27,000	9,600	36,600	65,757	820	156,275	222,032
Stafford Twp.	33,437	121,680	58,250	179,930	213,367	3,086	547,946	761,313
Surf City Bor.	8,494	20,093	9,000	29,093	37,587	481	92,401	129,988
Tuckerton Bor.	15,168	28,120	9,400	37,520	52,688	575	112,183	164,871
Totals	$1,779,383	$3,307,895	$1,408,950	$4,716,845	$6,496,228	100,658	$19,649,204	$26,145,432

Difference in Totals Due to Rounding

PASSAIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bloomingdale Bor.	$ 55,752	$ 33,087	$ 29,350	$ 62,437	$ 118,189	1,844	$ 360,513	$ 478,702
Clifton City	554,616	575,171	290,750	865,921	1,420,537	16,786	3,223,763	4,644,300
Haledon Bor.	45,167	52,753	17,550	70,303	115,470	1,224	245,301	360,771
Hawthorne Bor.	129,199	142,126	67,150	209,276	338,475	4,309	851,247	1,189,722
Little Falls Twp.	81,133	74,560	43,050	117,610	198,743	2,489	473,473	672,216
North Haledon Bor.	52,111	52,621	32,500	85,121	137,232	2,072	403,419	540,651
Passaic City	377,216	168,881	53,200	222,081	599,297	4,224	882,213	1,481,510
Paterson City	993,550	560,920	118,100	679,020	1,672,570	12,068	2,336,745	4,009,315
Pompton Lakes Bor.	79,245	48,160	50,050	98,210	177,455	2,742	542,829	720,284
Prospect Park Bor.	35,730	36,360	10,550	46,910	82,640	855	171,044	253,684
Ringwood Bor.	78,302	34,297	39,100	73,397	151,699	3,300	635,670	787,369
Totowa Bor.	78,841	104,000	52,600	156,600	235,441	2,705	505,905	741,346
Wanaque Bor.	64,684	56,981	38,100	95,081	159,765	2,265	441,866	601,631
Wayne Twp.	338,520	113,660	184,250	297,910	636,430	11,334	2,179,314	2,815,744
West Milford Twp.	128,255	77,131	75,200	152,331	280,586	5,736	1,109,824	1,390,410
West Paterson Bor.	84,065	65,080	39,850	104,930	188,995	2,131	410,935	599,930
Totals	$3,176,387	$2,195,789	$1,141,350	$3,337,139	$6,513,526	76,084	$14,774,061	$21,287,587

Difference in Totals Due to Rounding

SALEM COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alloway Twp.	$ 17,898	$ 25,920	$ 10,100	$ 36,020	$ 53,918	661	$ 122,888	$ 176,806
Carneys Point Twp.	50,527	46,560	33,050	79,610	130,137	2,000	386,598	516,735
Elmer Bor.	11,359	12,640	5,250	17,890	29,249	387	73,964	103,213
Elsinboro Twp.	8,157	17,200	6,450	23,650	31,807	414	76,723	108,530
L. Alloways Creek Twp.	....	12,640	4,550	17,190	17,190	382	43,295	60,485
Mannington Twp.	12,775	15,675	5,600	21,275	34,050	380	68,362	102,412
Oldmans Twp.	14,460	8,600	5,700	14,300	28,760	422	79,253	108,013
Penns Grove Bor.	42,100	34,000	12,100	46,100	88,200	847	172,874	261,074
Pennsville Twp.	96,773	92,450	63,600	156,050	252,823	3,531	621,802	874,625
Pilesgrove Twp.	18,404	14,560	11,150	25,710	44,114	730	139,353	183,467
Pittsgrove Twp.	33,640	38,474	19,300	57,774	91,414	1,430	267,863	359,277
Quinton Twp.	18,067	18,960	9,850	28,810	46,877	607	110,235	157,112
Salem City	53,931	32,506	16,575	49,081	103,012	1,052	137,754	290,766
Upper Pittsgrove Twp.	20,595	13,200	8,500	21,700	42,295	682	125,926	168,221
Woodstown Bor.	22,078	17,130	11,450	28,580	50,658	147	145,236	195,894
Totals	$420,765	$400,515	$223,225	$623,740	$1,044,505	14,272	$2,622,126	$3,666,631

Difference in Totals Due to Rounding

SOMERSET COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bedminster Twp.	$ 17,831	$ 6,114	$ 9,950	$ 16,064	$ 33,895	565	$ 102,344	$ 136,239
Bernards Twp.	92,796	13,000	48,337	61,337	154,133	3,051	564,890	719,023
Bernardsville Bor.	45,336	18,320	24,950	43,270	88,606	1,650	309,429	398,095
Bound Brook Bor.	71,965	52,680	31,200	83,880	155,845	1,829	370,211	526,056
Branchburg Twp.	43,145	14,640	26,950	41,590	84,735	1,919	346,703	431,438
Bridgewater Twp.	211,748	81,960	120,850	202,810	414,558	7,541	1,408,605	1,823,163
Far Hills Bor.	5,292	2,200	1,900	4,100	9,392	151	27,763	37,155
Franklin Twp.	218,287	90,884	99,900	190,784	409,071	6,808	1,315,146	1,724,217
Green Brook Twp.	30,673	11,640	21,000	32,640	63,313	1,207	232,393	295,706
Hillsborough Twp.	84,268	38,772	56,300	95,072	179,340	4,667	851,317	1,030,657
Manville Bor.	91,144	103,510	51,150	154,660	245,804	2,760	534,690	780,494
Millstone Bor.	4,416	2,200	1,950	4,150	8,566	134	24,951	33,517
Montgomery Twp.	44,392	13,368	21,350	34,718	79,110	1,537	286,629	365,739
North Plainfield Bor.	152,322	82,337	65,100	147,437	299,759	3,882	778,942	1,078,701
Peapack-Gladstone Bor.	13,281	11,440	6,200	17,640	30,921	439	82,392	113,313
Raritan Bor.	45,639	65,480	22,550	88,030	133,669	1,364	272,613	406,282
Rocky Hill Bor.	6,168	2,880	2,400	5,280	11,448	180	33,505	44,953
Somerville Bor.	91,211	52,115	36,000	88,115	179,326	2,204	452,205	631,531
So. Bound Brook Bor.	32,763	23,383	15,000	38,383	71,146	899	179,823	250,969
Warren Twp.	61,684	23,600	39,900	63,500	125,184	2,548	479,535	604,719
Watchung Bor.	33,235	6,715	23,350	30,065	63,300	1,427	262,139	325,439
Totals	$1,397,597	$717,237	$726,287	$1,443,524	$2,841,121	46,762	$8,916,285	$11,757,406

Difference in Totals Due to Rounding

SUSSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Andover Bor.	$ 5,629	$ 3,600	$ 2,250	$ 5,850	$ 11,479	141	$ 26,821	$ 38,300
Andover Twp.	22,651	14,960	15,800	30,760	53,411	1,006	192,435	245,846
Branchville Bor.	5,865	6,000	3,850	9,850	15,715	226	42,816	58,531
Byram Twp.	36,269	14,871	23,200	38,071	74,340	1,964	372,628	446,968
Frankford Twp.	20,831	18,953	16,150	35,103	55,934	1,012	198,595	254,529
Franklin Bor.	29,696	36,800	12,850	49,650	79,346	983	197,869	277,215
Fredon Twp.	10,719	8,370	7,300	15,670	26,389	566	111,766	138,155
Green Twp.	11,123	6,359	7,350	13,709	24,832	579	110,331	135,163
Hamburg Bor.	12,674	11,200	6,150	17,350	30,024	413	80,278	110,302
Hampton Twp.	15,708	21,600	14,200	35,800	51,508	928	175,486	226,994
Hardyston Twp.	26,190	23,800	16,050	39,850	66,040	1,134	220,812	286,852
Hopatcong Bor.	73,212	72,320	54,550	126,870	200,082	4,363	865,914	1,065,996
Lafayette Twp.	9,371	6,830	5,200	12,030	21,401	376	70,384	91,785
Montague Twp.	9,034	11,850	7,050	18,900	27,934	426	76,081	104,015
Newton Town	50,695	36,897	20,100	56,997	107,692	1,360	267,641	375,333
Ogdensburg Bor.	17,359	13,747	11,600	25,347	42,706	687	134,149	176,855
Sandyston Twp.	9,202	14,013	6,300	20,314	29,516	406	78,064	107,580
Sparta Twp.	77,964	24,531	50,100	74,631	152,595	3,561	685,632	838,227
Stanhope Bor.	22,651	10,147	11,650	21,797	44,448	995	190,217	234,665
Stillwater Twp.	16,247	27,320	14,600	41,920	58,167	949	183,089	241,256
Sussex Bor.	14,258	14,360	5,800	20,160	34,418	343	69,097	103,515
Vernon Twp.	55,313	57,200	58,950	116,150	171,463	4,135	775,615	947,078
Walpack Twp.	2,629	843	415	1,258	3,887	14	1,386	5,273
Wantage Twp.	33,842	34,760	22,650	57,410	91,252	1,662	321,896	413,148
Totals	$589,132	$491,329	$394,115	$885,444	$1,474,576	28,251	$5,449,003	$6,923,579

Difference in Totals Due to Rounding

TABLE 23

PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES ON STATE EXEMPT PROPERTY—CALENDAR YEAR 1981

	Value of State Property	Payment ½ May 1 ½ Nov. 2
Atlantic County		
Atlantic City	$13,667,900	$207,752
Corbin City	379,000	2,425
Galloway Twp.	33,941,200	37,335
Mullica Twp.	357,800	1,324
Totals	$48,345,900	$248,837
Bergen County		
Dumont Boro.	$ 387,600	$ 3,062
Edgewater Boro.	1,744,900	16,048
Englewood City	109,700	1,689
Fort Lee Boro.	4,775,600	35,817
Hohokus Boro.	517,300	3,259
Lodi Boro.	1,853,700	13,903
Mahwah Twp.	27,313,600	51,896
Paramus Boro.	3,242,500	11,025
Teaneck Twp.	4,912,100	59,436
Totals	$44,856,500	$196,135
Burlington County		
Bordentown Twp.	$15,357,980	$55,289
Chesterfield Twp.	36,776,700	7,334
Medford Twp.	967,850	2,807
Mt. Holly Twp.	578,600	3,472
Palmyra Boro.	1,043,200	5,112
Pemberton Twp.	2,988,700	19,725
Woodland Twp.	4,898,550	2,449
Totals	$62,611,580	$96,188
Camden County		
Berlin Twp.	$ 489,850	$ 1,861
Camden City	23,568,025	414,797
Cerry Hill Twp.	1,649,275	3,463
Totals	$25,707,150	$420,122
Cape May County		
Middle Twp.	$1,473,000	$ 1,473
North Wildwood City	222,800	2,228
Ocean City	376,390	2,484
Woodbine Boro.	6,697,900	24,966
Totals	$8,770,090	$31,151
Cumberland County		
Lawrence Twp.	$ 1,373,850	$ 6,594
Maurice River Twp.	18,929,704	47,683
Millville City	1,008,200	5,545
Vineland City	34,298,300	168,062
Totals	$55,610,054	$227,885
Essex County		
Caldwell Boro.	$ 343,200	$ 2,849
Cedar Grove Twp.	1,223,200	5,260
Millburn Twp.	1,800,000	6,840

Essex County (continued)		
Montclair Town	363,000	4,175
Newark City	195,967,700	4,468,064
Orange City	289,700	8,894
West Orange Town	1,762,900	17,629
Totals	$201,749,700	$4,513,709
Gloucester County		
Clayton Boro.	$ 3,505,700	$ 21,034
Deptford Twp.	655,700	2,098
Glassboro Boro.	44,094,800	321,892
Monroe Twp.	3,496,700	10,840
Pitman Boro.	318,800	1,849
Woodbury City	460,700	3,363
Totals	$52,532,400	$361,076
Hudson County		
Bayonne City	$ 830,100	$ 12,036
Hoboken City	2,600,100	52,782
Jersey City	21,160,000	552,276
North Bergen Twp.	90,200	1,660
Secaucus Town	1,870,200	5,985
Totals	$26,550,600	$624,739
Hunterdon County		
Clinton Twp.	$8,127,200	$ 8,940
Raritan Twp.	800,100	2,720
Totals	$8,927,300	$11,660
Mercer County		
East Windsor Twp.	$ 191,400	$ 1,168
Ewing Twp.	74,938,830	350,000
Hamilton Twp.	1,193,600	2,745
Lawrence Twp.	8,628,300	24,159
Princeton Boro.	772,400	4,171
Princeton Twp.	1,250,000	4,250
Trenton City	103,517,820	2,970,961
Totals	$190,492,350	$3,357,454
Middlesex County		
Carteret Boro.	$ 344,000	$ 2,305
East Brunswick Twp.	956,500	5,452
Edison Twp.	13,702,800	6,851
Highland Park Boro.	1,010,100	6,768
Monroe Twp.	11,363,000	6,818
New Brunswick City	144,460,400	1,034,271
North Brunswick Twp.	11,680,100	30,368
Perth Amboy City	168,400	1,263
Piscataway Twp.	112,303,300	291,988
Woodbridge Twp.	22,068,000	11,034
Totals	$318,056,600	$1,397,119
Monmouth County		
Asbury Park City	$ 59,400	$ 2,103
Atlantic Highlands Boro.	358,700	2,798
Eatontown Boro.	978,600	5,284
Freehold Boro.	315,400	2,204
Freehold Twp.	662,200	1,523
Highlands Boro.	240,900	2,216
Long Branch City	1,115,500	8,701
Marlboro Twp.	31,772,300	104,849
Middletown Twp.	236,400	1,182
Millstone Twp.	2,423,200	2,666
Red Bank Boro.	723,200	3,688

Monmouth County (continued)		
Roosevelt Boro.	273,710	1,040
Sea Bright Boro.	147,000	1,411
Sea Girt Boro.	10,205,700	43,885
Tinton Falls Boro.	488,800	2,982
Wall Twp.	3,578,300	8,230
Totals	$53,583,310	$194,761
Morris County		
Chester Twp.	$ 253,200	$ 1,215
Denville Twp.	371,200	1,299
Morris Twp.	2,496,000	7,987
Morris Plains Boro.	559,200	2,852
Morristown Town	214,000	2,482
Mount Olive Twp.	854,000	3,417
Parsippany Tr. Hls. Twp.	48,333,900	140,168
Randolph Twp.	244,300	1,124
Riverdale Boro.	489,300	1,810
Rockaway Twp.	750,500	4,128
Roxbury Twp.	3,789,100	11,746
Totals	$58,354,900	$178,229
Ocean County		
Barnegat Twp.	$ 978,400	$ 3,033
Dover Twp.	1,607,700	6,913
Eagleswood Twp.	1,008,200	1,916
Jackson Twp.	11,266,100	60,837
Little Egg Harbor Twp.	2,344,433	12,191
Manchester Twp.	4,059,600	15,021
Mantoloking Boro.	610,400	3,968
Point Pleasant Boro.	386,350	1,430
Pt. Pleasant Beach Boro.	464,550	1,998
Stafford Twp	1,637,400	2,456
Totals	$24,363,133	$109,761
Passaic County		
Clifton City	$ 1,626,100	$ 7,805
Little Falls Twp.	18,580,700	46,452
North Haledon Boro.	4,528,900	14,040
Passaic City	325,200	6,114
Paterson City	469,500	5,963
Totowa Boro.	14,426,200	30,295
Wayne Twp.	58,083,500	371,734
West Milford Twp.	3,039,400	15,805
Totals	$101,079,500	$498,207
Somerset County		
Bedminster Twp.	$ 1,348,700	$ 5,395
Bound Brook Boro.	465,300	3,211
Franklin Twp.	1,805,000	7,040
Montgomery Twp.	34,141,800	58,041
North Plainfield Boro.	1,467,300	11,151
Somerville Boro.	144,600	1,099
Totals	$39,372,700	$85,936
Sussex County		
Frankford Twp.	$1,285,400	$ 4,113
Green Twp.	1,051,395	3,049
Hardyston Twp.	1,093,400	5,030
Newton Town	655,950	1,968
Sparta Twp.	360,700	1,767
Wantage Twp.	872,075	1,395
Totals	$5,318,920	$17,323

Union County		
Elizabeth City	$ 3,280,400	$ 34,444
Plainfield City	339,300	5,361
Rahway City	1,488,600	15,333
Scotch Plains Twp.	633,600	2,471
Union Twp.	44,958,400	251,767
Westfield Town	1,887,800	7,929
Totals	$52,588,100	$317,305
Warren County		
Hackettstown Town	$2,119,125	$ 9,112
Phillipsburg Town	752,600	3,989
Totals	$2,871,725	$13,101
STATE TOTALS	$1,381,742,512	$12,900,699

CHAPTER VII

LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

This chapter is organized into three sections: Recent Changes in Tax Laws, Recent Court Decisions and Recent Attorney General Opinions.

RECENT CHANGES IN TAX LAWS

ALCOHOLIC BEVERAGE WHOLESALE TAX

Exempts from Taxation Items Subject to Atlantic City Luxury Tax—Chapter 156, P.L. 1980 (approved November 26, 1980). Amends the Alcoholic Beverage Wholesale Tax Act (P.L. 1980, c.62) to subject Atlantic City sales to the alcoholic beverage wholesale tax at the rate of 2.5% through June 30, 1981 and 6.5% thereafter.

CORPORATION BUSINESS TAX

Quarterly Estimated Tax Payment Required—Chapter 184, P.L. 1981 (approved June 19, 1981). This law effectuates a change from a prepayment method of paying taxes under the Corporation Business Tax Act, P.L. 1945, c.162 (C.54:10A-1, et seq.), to an estimated basis consisting of four equal installments to be paid during the taxpayer's current accounting period. The act provides for attaining the estimated procedure over a four-year period. The act also provides for interest charges for underpayment of estimated taxes, and for interest charges and penalty charges in certain instances.

EMERGENCY TRANSPORTATION TAX

Extended for Additional Ten Years—Chapter 89, P.L. 1980 (approved August 21, 1980). Extends the Emergency Transportation Tax (P.L. 1961, c.32) as amended and supplemented for an additional ten years (i.e. until December 31, 1990).

GROSS INCOME TAX—HOMESTEAD REBATE

Set-off of Gross Income Refund or Homestead Rebate Against Debts Owed To Agencies and Institutions of State Government—Chapter 239 P.L. 1981 (Approved July 27, 1981). Provides that whenever any taxpayer or homeowner is entitled to any refund of taxes for gross income tax purposes or a homestead rebate and, at the same time, the taxpayer or homeowner is indebted to any State agency, the Department of Treasury may apply the refund or rebate, or both, to satisfy the indebtedness. No set-off will be made until the first day of the sixth calendar month (February 1, 1982) next following enactment (July 27, 1981).

GROSS INCOME TAX

Election to Have Tax Refund Deposited in Wildlife Conservation Fund—

Chapter 170, P.L. 1981 (approved June 19, 1981). Provides a check-off from gross income tax to permit a portion of an individual's income tax refund, only, to be dedicated to a special fund for the protection of certain wildlife, effective for the tax year commencing January 1, 1981.

INHERITANCE TAX

Exemption of Pension or Annuity Payable to Surviving Spouse—Chapter 152, P.L. 1981 (approved May 22, 1981). Amends the Transfer Inheritance Tax Law to exempt from tax the value of any pension, annuity, retirement allowance or return of contributions, regardless of the source, payable to a surviving spouse and not otherwise exempt pursuant to other law. Under present law, annuities payable to eligible beneficiaries of persons retired from employment in the private sector are subject to the transfer inheritance tax.

INSURANCE PREMIUMS TAX

Accelerated Insurance Tax Payment—Chapter 141, P.L. 1980 (approved November 12, 1980). Moves up the date for payment of certain annual premium taxes from June 1 to March 1 at the time an insurer's annual statement is due.

INSURANCE FRANCHISE TAX

Tax Payments to be Kept by the State—Chapter 183, P.L. 1981 (approved June 19, 1981). This law provides that the insurance franchise tax, currently paid to counties and municipalities, is to be paid to the State. The equivalent amount of the franchise tax is to be paid to counties and municipalities by the Treasurer each August 1, commencing with August 1, 1982, thereby ensuring that the repealer will not effect a reduction in county and municipal revenues from this source. March 1 becomes the single filing date for all insurance companies for all taxes payable by insurance companies.

LOCAL PROPERTY TAX

Rebates or Remissions of County Taxes to Municipalities in Counties of the First Class—Chapter 118, P.L. 1980 (approved September 22, 1980). No municipality which has not actually received a rebate of county taxes under R.S. 54:4-5 for a full tax year prior to the effective date of this act shall receive a rebate for any tax year whether occurring before or after the effective date.

Transcripts of County Tax Board Proceedings Made Optional—Chapter 123, P.L. 1980 (approved October 7, 1980). Makes optional the recording of proceedings by county tax boards and the furnishing of transcripts of the record to parties to any appeal.

Temporarily Prohibits Real Property Revaluation for Cities of the First Class With Populations in Excess of 300,000—Chapter 124, P.L. 1980 (approved October 16, 1980). Temporarily prohibits the implementation of a revaluation of real property in cities of the first class having a population of more than 300,000 for the tax years 1981 to 1982, inclusive. The act will affect the City of Newark.

One Year Moratorium on Taxation of Mobile Homes—Chapter 9, P.L. 1981 (approved January 26, 1981). Extends for one year the moratorium on taxation of mobile homes as real property through 1981 for local property tax and sales tax purposes. P.L. 1979, C.366 provides for the original moratorium on taxation of mobile homes.

Disabled and Senior Citizens Tax Reduction—Chapter 85, P.L. 1981 (approved March 26, 1981). Implements the constitutional amendment, Assembly Concurrent Resolution 29, approved by the voters November 4, 1980, by increasing the maximum allowable property tax deduction to disabled and senior citizens from $160 to $200 in 1981, to $225 in 1982, and to $250 in 1983 and thereafter, and, by increasing the annual income limitation for qualifying for such deduction from $5,000 to $8,000 in 1981, to $9,000 in 1982, to $10,000 in 1983 and thereafter. The State currently reimburses the municipalities for the full amount of these deductions, and the act contains a provision to continue such practice. The act is applicable with respect to taxes assessed for the tax year 1981 and thereafter.

Senior or Disabled Citizens Deduction Extended to Mobile Home Owners Assessed For Real Property Tax—Chapter 86, P.L. 1981 (approved March 26, 1981). Implements the constitutional amendment, Senate Concurrent Resolution 90, approved by the voters November 4, 1980, to extend to any otherwise qualified owner-occupant of a dwelling house, including a mobile home owner, who pays real property tax on such dwelling house, a senior or disabled citizen's deduction, notwithstanding that the owner-occupant does not own the land on which the dwelling house is situated. Prior to this act, the owner-occupant and taxpayer must have owned the dwelling house and the land on which the dwelling house is a constituent part in order to qualify for a senior or disabled citizen's tax deduction on his real property tax. The act is effective immediately and is applicable to taxes assessed for the year 1981 and thereafter.

Property Tax Exemption to Widow of Serviceman Who Died In Active Service During War—Chapter 171, P.L. 1981 (approved June 19, 1981). This law extends a complete property tax exemption on the dwelling house of widows of servicemen who died in active service in time of war in any branch of the Armed Forces of the United States on proper claim made to receive said exemption. For a widow to qualify for the tax exemption, the following conditions must be met:

(1) the serviceman (husband) must have been the legal owner of a dwelling house which was his principal place of residence at the time of his death, and must have been a citizen and resident of this State, who died in active service in time of war in a branch of the Armed Forces of the United States;

(2) the widow must be the legal owner of the dwelling house for which the exemption is claimed;

(3) the widow must occupy the dwelling house for which exemption is claimed as her legal residence in New Jersey. If the widow moves from the dwelling houe, she is no longer entitled to the exemption for the dwelling house from which she has moved. However, she may claim exemption on any other dwelling house thereafter acquired by her and used as her residence.

(4) the widow, claimant, must not have remarried.

MOTOR FUELS TAX

Change in Monthly Filing Date—Chapter 173, P.L. 1981 (approved June 19, 1981). Amends the Motor Fuels Tax Law to change the date of monthly filing and payment due date to the 22nd day of each month.

SALES TAX

Exempt Sales and Repairs of Aircraft—Chapter 98, P.L. 1980 (approved September 2, 1980). Exempts sales of aircraft and repairs thereto including machinery or equipment to be installed on such aircraft and replacement parts when utilized by an air carrier as defined by the Civil Aeronautics Board or the Code of Federal Regulations having its principal place of operations within New Jersey and engaging in interstate, foreign or intrastate air commerce, effective January 1, 1979.

Omnibus Correction Bill is Applied to Technical Changes to Sales and Use Tax Act—Chapter 105, P.L. 1980 (approved September 11, 1980). This is an omnibus correction bill which makes technical changes to various statutes. Sections 12 to 46 of the Act relate to the technical changes to the Sales and Use Tax Act (P.L. 1966, c. 30).

Section 12 restores the amendments added to section 3 of the Sales and Use Tax Act, P.L. 1966, c. 30 (C. 54:32B-3) by P.L. 1979, c. 170 (Exempts Admission Charges for Boxing, Sparring or Wrestling Matches), which were inadvertently omitted from P.L. 1979, c.274 (Taxation of Food and Beverages Sold Through Vending Machines).

Sections 13 through 45 make separate sections of the 33 categories of exemptions now all set forth as subsections in section 8 of the Sales and Use Tax Act. Section 31 of the Act inserts the language enacted by P.L. 1979, c. 273 (the Atlantic City Luxury Tax Phase Out) inadvertently omitted from P.L. 1979, c. 291 (Extended section 8 exemptions to cargo containers as a component of commercial ships; and to the sale of trucks, trailers and truck trailer combinations used directly and exclusively in producing tangible personal property on farms. Required motor vehicles with ICC permits to be registered in New Jersey. Eliminated the requirement for the payment of tax at the time of acquisition of vehicles under 8(x) exemption.) Sections 13 through 45 of the Act are codified as N.J.S.A. 54:32B-8.1 to N.J.S.A. 54:32B-8.33 inclusive.

Section 46 repeals section 8 of the Sales and Use Tax Act and replaces it by separate sections 13 through 45.

Technical Correction Bill—Restores Exemption for Alcoholic Beverages —Chapter 107, P.L. 1980 (approved September 11, 1980). Restores the exemption in section 8 of the New Jersey Sales and Use Tax Act for alcoholic beverages provided for in Chapter 61, P.L. 1980 (approved July 7, 1980) which was inadvertently omitted from the omnibus technical correction bill, Chapter 105, P.L. 1980 (approved September 11, 1980).

One Year Moratorium on Taxation of Mobile Homes—Chapter 9, P.L. 1981 (approved January 26, 1981).Extends for one year the moratorium on taxation of mobile homes as real property through 1981 for local property tax and sales tax purposes. Original moratorium for taxation of mobile homes is found in P.L. 1979, c.366.

Exempts From Tax, Receipts From Sales or Charges For Repairs of Vessels Primarily Engaged in Commercial Fishing or In Commercial Party Boat Sport Fishing—Chapter 218, P.L. 1981 (approved July 20, 1981). Amends the Sales and Use Tax Act to exempt from tax receipts from sales or charges for repairs, alterations or conversion of vessels, regardless of tonnage, primarily engaged in commercial fishing or shell fishing, including equipment necessary for harvesting fish, shellfish and other crustaceans and aquatic organisms, or other vessels primarily engaged in commercial party boat (head boat) sport fishing and subject to annual inspection by the United States Coast Guard.

The Act further provides that any person who has paid Sales and Use Tax on such items within two years prior to the effective date of this amendatory act (July 20, 1981) on items which are now exempt under the amendatory act, may file a Claim for Refund of those paid taxes no later than 90 days after the effective date of the Act. The act takes effect immediately and is retroactive to March 1, 1970.

SPILL COMPENSATION AND CONTROL TAX

Appropriation for Adjusters—Chapter 46, P.L. 1981 (approved February 20, 1981). Appropriates out of the Spill Compensation and Control Fund an additional sum up to $200,000 for hiring adjusters, administering the fund and such additional sums as may be necessary for paying approved claims for damages.

MISCELLANEOUS

Raises Credit Under Lifeline Credit Program—Chapter 92, P.L. 1980 (approved August 26, 1980). Raises the credit under the Lifeline Credit Program for eligible residential electric or gas customers from $100 to $125 and transfers jurisdiction over the program to the Department of Human Services.

New Jersey Boat Act of 1962 Amended—Fee Reduced to $1 for Tax Exemption Certificates for Boats Used in Business—Chapter 97, P.L. 1980 (approved August 29, 1980). Amends the Boat Act of 1962 and provides that the fee for a tax exemption certificate and the annual renewal of such certificate is $1.00. The fee paid for the tax exemption certificate is in lieu of the Business Personal Property Tax imposed pursuant to *N.J.S.A.* 54:11A-1, et seq. The numbering fee for all vessels used in business will be the same.

Repeals Tax on Electrical Energy Sold Out of State—Chapter 116, P.L. 1980 (approved September 19, 1980). Repeals P.L. 1979, Chapter 235 which imposes a tax upon gross receipts derived from sales of electric energy produced in New Jersey and sold out of state.

Division of Taxation Contested Cases Excluded from Administrative Procedure Act—Chapter 166, P.L. 1980 (approved December 10, 1980). Excludes the Division of Taxation provisions concerning contested cases from the Administrative Procedure Act. The new Tax Court has jurisdiction to

UNION COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Berkeley Heights Twp.	$ 91,683	$ 25,446	$ 52,600	$ 78,046	$ 169,729	3,297	$ 598,703	$ 768,432
Clark Twp.	128,795	60,030	98,550	158,580	287,375	4,357	831,890	1,119,265
Cranford Twp	186,501	104,755	118,700	223,455	409,956	6,507	1,272,309	1,682,265
Elizabeth City	773,139	397,985	126,250	524,235	1,297,374	11,152	2,266,590	3,563,964
Fanwood Bor.	62,560	19,059	37,200	56,259	118,819	2,237	439,802	558,621
Garwood Bor.	35,932	39,769	20,800	60,569	96,501	1,072	213,143	309,644
Hillside Twp.	144,974	125,423	65,700	191,123	336,097	4,961	1,019,409	1,355,506
Kenilworth Bor.	62,897	62,364	40,250	102,614	165,511	2,205	417,370	582,881
Linden City	283,948	325,326	140,700	466,026	749,974	8,315	1,493,148	2,243,122
Mountainside Bor.	50,460	23,320	38,200	61,520	111,970	2,160	408,061	520,031
New Providence Bor.	96,335	23,277	58,600	81,877	178,212	3,092	590,634	768,846
Plainfield City	324,094	116,699	76,700	193,399	517,493	6,899	1,434,563	1,952,056
Rahway City	199,647	179,248	112,150	291,398	491,045	6,066	1,230,422	1,721,467
Roselle Bor.	155,996	125,957	69,600	195,557	351,553	4,291	872,139	1,223,692
Roselle Park Bor.	98,526	88,231	48,000	136,231	234,757	2,842	575,405	810,162
Scotch Plains Twp	154,951	63,034	88,650	151,684	306,635	5,703	1,117,134	1,423,769
Springfield Twp.	103,616	59,106	63,650	122,756	226,372	3,601	703,375	929,747
Summit City	157,277	56,900	68,000	124,900	282,177	4,860	928,246	1,210,423
Union Twp.	354,666	426,288	225,500	651,788	1,006,454	13,536	2,638,765	3,645,219
Westfield Town	229,983	70,135	120,250	190,385	420,368	7,754	1,502,967	1,923,335
Winfield Twp.	15,269	....	....	....	15,269	668	54,738	70,007
Totals	$3,711,251	$2,392,351	$1,670,050	$4,062,401	$7,773,652	105,575	$20,608,813	$28,382,465

Difference in Totals Due to Rounding

WARREN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Allamuchy Twp.	$ 8,191	$ 5,800	$ 5,900	$ 11,700	$ 19,891	596	$ 107,145	$ 127,036
Alpha Bor.	19,348	28,320	11,050	39,370	58,718	659	118,650	177,368
Belvidere Town	18,606	15,754	11,050	26,804	45,410	617	119,876	165,286
Blairstown Twp.	....	21,680	14,050	35,730	35,730	998	166,823	202,553
Franklin Twp.	13,786	16,040	7,300	23,340	37,125	526	98,331	135,457
Frelinghuysen Twp.	7,887	7,005	3,550	10,555	18,442	303	56,548	74,990
Greenwich Twp.	10,685	12,520	5,900	18,420	29,105	445	83,769	112,874
Hackettstown Town	67,414	28,625	26,700	55,325	122,739	1,668	324,098	446,837
Hardwick Twp.	4,213	5,840	3,550	9,390	13,603	236	44,446	58,049
Harmony Twp.	13,921	16,520	10,400	26,920	40,841	691	128,823	169,664
Hope Twp.	8,055	7,200	4,900	12,100	20,155	386	71,809	91,964
Independence Twp.	15,134	13,637	9,500	23,137	38,271	641	120,663	158,934
Knowlton Twp.	12,033	12,920	6,100	19,020	31,053	463	87,511	118,564
Liberty Twp.	8,696	12,400	6,600	19,000	27,696	428	80,807	108,503
Lopatcong Twp.	24,842	32,958	20,650	53,608	78,450	1,258	238,711	317,161
Mansfield Twp.	27,775	21,650	13,050	34,700	62,475	1,017	193,704	256,179
Oxford Twp.	12,842	16,436	5,200	21,636	34,478	426	82,702	117,180
Pahaquarry Twp.	....	....	....	....	....	....	....	....
Phillipsburg Town	119,795	150,207	59,700	209,907	329,702	3,588	691,320	1,021,022
Pohatcong Twp.	26,898	32,080	19,350	51,430	78,328	1,062	198,961	277,289
Washington Bor.	42,606	46,773	18,050	64,823	107,429	1,257	250,976	358,405
Washington Twp.	25,617	27,600	18,600	46,200	71,817	1,116	214,382	286,199
White Twp.	16,688	13,826	9,250	23,077	39,765	657	117,224	156,989
Totals	$505,036	$545,792	$290,400	$836,192	$1,341,228	19,038	$3,597,280	$4,938,508

Difference in Totals Due to Rounding

conduct *de novo* reviews of decisions and determinations of the Director of the Division of Taxation.

Proposed Rules by State Agencies Subject to Legislative Approval—Chapter 27, P.L. 1981 (Governor's veto overriden by Legislature, February 9, 1981). Provides for the approval by the Legislature of proposed rules by a State Agency: Provision is made for the suspension of such rules for 60 days following the adoption of a concurrent resolution of the Legislature disapproving the rule. The act becomes effective 30 days after enactment.

New Jersey Transit Corporation—In Lieu of Tax Payments—Chapter 40, P.L. 1981 (approved February 18, 1981). New Jersey Transit Corporation's acquisitions in 1980 subject to full tax payment—subsequent acquisitions subject to in lieu tax payment law, P.L. 1977, c. 272.

1981 Municipal Budgets—Chapter 65, P.L. 1981 (approved March 9, 1981). Requires municipalities to anticipate in 1981 budget 90% of differences between 1980 franchise and gross receipts distribution and their 1981 distribution.

Hotel Occupancy Tax—Chapter 77, P.L. 1981 (approved March 25, 1981). This act would allow the governing body of any city of the first class to impose a tax not to exceed six per cent on charges for the use or occupation of rooms in hotels. All revenues collected from the tax are to be remitted to the chief fiscal officer of the city on or before the dates on which municipal real property taxes are due. Hotels are permitted to deduct the tax collected from real estate taxes or from the payment in lieu of taxes. The tax is in addition to the tax imposed by the Sales and Use Tax Act.

Special Agents to Carry Guns—Chapter 108, P.L. 1981 (approved April 2, 1981). Amends the New Jersey Code of Criminal Justice (Title 2C) and permits special agents of the Division of Taxation to carry guns while on duty. (N.J.S.A. 2C:39-6).

Administrator's Bond—Chapter 180, P.L. 1981 (approved June 19, 1981). Requires all of a decedent's property, real and personal, to be included in the inventory and appraisal the administrator of the estate is required to make by the court and requires as a condition of the bond that the fiduciary properly administer all of the property.

RECENT COURT DECISIONS

BUSINESS PERSONAL PROPERTY TAX

Solid Waste Containers Used To Collect and Dispose of Solid Waste Are Not an Integral Part Of the Vehicle And Are Subject to Tax—Browning-Ferris Industries of Elizabeth, New Jersey, Inc., v. Director, Division of Taxation and Browning-Ferris Industries of South Jersey, Inc., v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey, June 18, 1981). The

Tax Court of New Jersey upheld an assessment against plaintiffs for business personal property tax assessed against solid waste containers used in their business to collect and dispose of solid waste. The Business Personal Property Tax Act at *N.J.S.A.* 54:11A-2(b)(3) exempts from tax motor vehicles registered in this state pursuant to Title 39 of the Revised Statutes. The court found that only the vehicles used for hauling the containers were registered under Title 39 even though the registration fee was based upon the gross weight and the vehicle load. The court said that the waste containers are not registered under Title 39 and are merely used for purposes of Title 39 in determining the vehicle load. The court also found that the containers were not integrated equipment pursuant to N.J.S.A. 54:11A-2(b)(3) and that the containers were designed to be easily severable from the vehicles and therefore are not exempt from the business personal property tax. The court therefore, dismissed the plaintiffs complaints and affirmed the assessments of the Director of the Division of Taxation.

NOTE: Chapter 4, P.L. 1977 (approved January 17, 1977) provides for the repeal of the business personal property tax on all business machinery or equipment acquired on or after January 1, 1977.

Bowling Lanes and Related Furniture and Equipment Held To Be Real Property—Bess Wiesenfeld t/a Caroller Lanes v. Director, Division of Taxation—NJ Tax—(Tax Court of New Jersey, May 26, 1981). The Tax Court of New Jersey held that bowling lanes and equipment and the furniture and equipment directly related thereto; and the furnishings and equipment in the restaurant and cocktail lounge with the exception of the autobars; and the glass doors located at the building's entrance were real property and were not subject to the business personal property tax for the years 1968 through 1971. The Court found that only the autobars were tangible personal property subject to the business personal property tax during the tax years 1968 through 1971.

The Court found that the bowling center was a single purpose building, and that a movable chattel loses its character as personalty and becomes a fixture passing with the realty when it is (1) physically affixed to the realty or some part thereof, (2) appropriated to the use or purpose of that part of the realty to which it is affixed, and (3) the party making the annexation intends a permanent annexation to the freehold. The court found that all the items in dispute with the exception of the autobars were physically affixed to the realty or some part thereof, that the items were appropriated to the use or purpose of the part of the realty to which they were affixed and that a permanent annexation was intended.

The court said that while a division of judicial authority exists on the question of whether functional essentiality to the conduct of a business is sufficient to classify an attached item as realty for tax purposes the distinction in the instant case is meaningless since the court found, from the credible evidence in the record, that the bowling center is a single purpose building.

The court also found that the disputed items were not severable or removeable without material injury. The court said that material injury in the context *N.J.S.A.* 54:11A-2(b)(2) means that degree of damage to real estate which renders it nonfunctional without extensive repairs, redesign or replacement of the removed items.

The court directed that the parties exchange computations consistent with its opinion.

CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

Retroactive Effect of Act Upheld and Use of Federal Basis For Capital Gains Upheld—Martin J. and Julia Farber v. Director, Division of Taxation, 2 N.J. Tax 252 (Tax Court of New Jersey, February 25, 1981). The Tax Court of New Jersey entered a summary judgment for the retroactive effect of the Capital Gains and Other Unearned Income Tax and the use of the federal adjusted basis as the basis to determine gain or loss. The court upheld the delegation by the Legislature to the Director of the Division of Taxation the authority to define the term "net gains" and thus also delegated to him the determination of the amount of any net gains and found that there was no arbitrariness in the Director's adoption of federal practices and procedures when the Legislature directed him to be consistent with definitions prescribed for Federal income tax purposes. The court said the tax on capital gains was not violative of the due process clause of the United States Constitution. The tax being upon realized gain, may constitutionally be imposed upon the entire amount of the gain realized within the taxable period, even through some of it represents enhanced value in an earlier period before the adoption of the taxing act. The court cited *Klebanow v. Glaser,* 80 NJ 367 (1979) in which the New Jersey Supreme Court held that the limited retroactive effect of the unearned income tax act did not violate the Fourteenth Amendment of the Constitution of the United States or the comparable provision of the Constitution of New Jersey, *N.J. Const.* (1947), Art. I, Par. 1.

Retroactive Effect Of Act Upheld—Carl N. Hellman v. Director, Division of Taxation, 2 N.J. Tax 240—(Tax Court of New Jersey, February 25, 1981). The Court entered a summary judgment for the defendant and upheld the constitutionality of the retroactive effect of the Capital Gains and Other Unearned Income Tax. The plaintiffs had entered into a stock option agreement in 1974, but exercised the stock option in February 1975 resulting in a capital gain subject to tax. The court said that it could not distinguish this case from *Klebanow v. Glaser,* decided by the New Jersey Supreme Court in 80 N.J. 367 (1979), which upheld the constitutionality of the retroactive effect of the tax. The court said that prior decisions of the United States Supreme Court have granted wide latitude to state legislatures in imposing taxes retroactively. The court also held that although the agreement was entered into in 1974, income was not realized on the transaction until 1975 when the stock option was exercised. The court stated that the taxation of capital gains and unearned income, while not taxing earned income, is not arbitrary or unreasonable so as to violate the minimum standard of uniformity applicable to state legislative fiscal policy and is not violative of the constitutional classification requirements. The court also upheld as a valid delegation of authority the provision in the law delegating to the Director of Taxation the authority to define what constituted gains from the sale or exchange of capital assets. The court upheld the taxing of pre-enactment appreciation of the stock. The court said income is not realized until the exercise of the stock option in 1975 after the effective date of the act.

Gain On Sale of Real Property Located Outside New Jersey Is Subject to Tax—William T. Hough and Norma P. Hough v. Director, Division of Taxation, 2 N.J. Tax 67—(Tax Court of New Jersey—December 24, 1980). The Court upheld the Director of the Division of Taxation in holding that plantiffs are liable for the unearned income tax on gains realized from the sale of real property located outside the State of New Jersey for the tax year 1975. The court held that the taxation of gains realized by New Jersey domiciliaries from the sale of out-of-state realty does not constitute a deprivation of property in violation of the due process clause of the Fourteenth Amendment to the United States Constitution. The court followed the U.S. Supreme Court decision in *Cohn v. Graves,* 300 U.S. 308, (1937) which held that domicile alone affords an adequate basis for the taxation of income. The Court held that the power to tax the income of domiciliaries extends to income received from sources outside of the taxing state.

Realization of the gain is the event which calls the taxing on income into operation and not the increase in value that occured in prior years. The Tax Court found that the taxation of gain realized subsequent to becoming a New Jersey domiciliary, though accrued prior to domicile, does not contravene the due process clause of the Fourteenth Amendment.

The court also found that the tax being upon realized gain, it may constitutionally be imposed upon the entire amount of the gain realized within the taxable period, even though some of it represents enhanced value in an earlier period before the adoption of the taxing act.

The court finally held that the application of the Unearned Income Tax Act is not arbitrary, capricious and a denial of due process.

Summarily affirmed by App. Div., May 8, 1981. Petition for cert to NJ Supreme Court denied. 87 N.J. 418 (1981).

CORPORATION BUSINESS TAX

Application for Refund Beyond The Two Year Period of Limitation—Floral Park Cemetery Corp., v. Director, Division of Taxation, and **Washington Cemetery Management Corp., v. Director, Division of Taxation,** (Tax Court of New Jersey January 27, 1981). In a letter opinion, the Court held that there is no exemption for a non-profit corporation from the two-year limitation *N.J.S.A. 54:49-16* filing for the refund of taxes erroneously paid by plaintiffs. Although the New Jersey Supreme Court has held that statutes of limitation should not be a shield against legitimate claims when equity requires otherwise or an estoppel is involved, the court said that in these cases, plaintiffs have not presented any arguments based on equitable considerations, to support their cause. Therefore the defendants' motions for summary judgment were denied and the Director's denial of the plaintiffs' application for refund of corporation business taxes was affirmed.

Foreign Corporation Doing Business in New Jersey Subject to Tax—Glick Studios, Inc. v. Director, Division of Taxation—2 N.J. Tax 365—(Tax Court of New Jersey, April 1, 1981). The Tax Court denied plaintiff's application for a refund of corporation business taxes and abatement of penalty and interest charges and upheld the assessment for taxes against plaintiff for the years 1966 through 1973 together with interest and penalties on the grounds that plaintiff was a foreign corporation actively engaged in business within this State. The plaintiff was a Pennsylvania corporation engaged in school photography in this State. The court held that by taking photographs and accepting payments within this State, the plaintiff's activities went far beyond the mere solicitation of orders or the making of sales. Even though the development of the pictures was done in Pennsylvania, the court said that plaintiff was actively engaged in a business in this State. The nexus of plaintiff's localized activities within New Jersey were of sufficient extent to conclude this State afforded substantial protection and gave benefits to plaintiff's enterprises within this State, thereby subjecting it to taxation.

Nominee Titleholder—Reportable Assets—H.J.G. Corporation v. Director, Division of Taxation—(Tax Court of New Jersey, March 24, 1981).

In a letter opinion the Tax Court held that a corporation which holds real property merely as the owner of record or nominee titleholder must include the value thereof in computing the net worth under the Corporation Business Tax Act. The Court followed the case *of Somerset Apts. Inc. v. Director, Division of Taxation*, 134 N.J. Super. 550 (App. Div. 1975) and said that it found the facts in that case indistinguishable from those in the case at bar. The Court affirmed the Division of Taxation's assessment of corporation business taxes against the plaintiff for the years 1970, 1971, 1972, 1973 and 1974.

Limited Partnership Association Taxed As A Corporation—Ocean Asphalt, a limited partnership association, James E. Johnson, general partner v. Director, Division of Taxation, (Tax Court of New Jersey, March 24, 1981).

In a letter opinion, the Tax Court affirmed an assessment by the Director of corporation business taxes for the years 1969, 1970 and 1971 as a limited partnership association. The court held that a business entity which was mistakenly created as a limited patnership association instead of as a limited partnership cannot avoid corporate tax liability because of the mistake. The court in following the case of *General Trading Company, Inc. v. Director, Divsion of Taxation*, 83 N.J. 122 (1980) said that the mistake was not a clerical mistake, but rather a mistake of business judgment and cannot serve as a basis for escaping tax liability. The court also held that the filing of a U.S. Partnership Return of Income for the three years in question was not determinative of state tax consequences. The treatment afforded plaintiffs by the Internal Revenue Service was not important.

EMERGENCY TRANSPORTATION TAX

U.S. Supreme Court Refused To Review Constitutionality of Act—John Salorio v. Sidney Glaser, Director of the Division of Taxation—U.S. Supreme Court, 49 L.W. 3249 (October 6, 1980).—The United States Supreme Court refused to hear a challenge to the constitutionality of the Emergency Transportation Tax Act which is the income tax that New Jersey imposes on New York commuters. The Court let stand a New Jersey Superme Court ruling in March 1980 [82 N.J. 482(1980)] that the case be remanded back to the trial court to detemine whether the New York commuters do or do not pay more than a fair share of the New Jersey transportation program. The Court said that the tax will be upheld if the State of New Jersey can prove that the levy is not used to force New York commuters to pay more than a fair share of the New Jerse transportation program.

Case Remanded Back To Superior Court, Chancery Division, Bergen County—John Salorio v. Sidney Glaser, Director, Division of Taxation—85 N.J. 150 (September 16, 1980).

Leave to appeal was granted and the matter summarily reversed and remanded to the Superior Court, Chancery Division, Bergen County with directions that all discovery and pretrial proceedings be stayed pending the disposition by the United States Supreme Court of the Application now before it.

FINANCIAL BUSINESS TAX

Motions For Summary Judgment Denied On Redetermination of Taxpayer's Net Worth—United Jersey Mortgage Company v. Director, Division of Taxation—Tax Court of New Jersey (1980).

The Tax Court denied summary judgment to both parties concerning a final determination for 1975 of plaintiff company's liability for the Financial Business Tax resulting from a redetermination of its bad debt reserve increasing the taxpayer company's net worth and financial tax liability. Plaintiff claimed that the redetermination of its bad debt reserve by the Director was inconsistent with sound accounting principles.

The court held the following: First, the Director is entitled to depart from the corporate books if the books do not reflect the fair valuation of the assets. This is so even though sound accounting principles may ordinarily demand that the assets be so reported. However, the Director's determination must still have some foundation in generally accepted accounting principles but these principles can be abandoned if they do not reflect the fair valuation of the assets. Secondly, issues concerning sound accounting principles are not appropriately disposed of by way of summary judgment. Expert accounting testimony is necessary in order to fix the standard of sound accounting principles.

Thirdly, the case of *R. H. Macy & Co. v. Director,* 77 **N.J. Super.** 155 (App. Div. 1962) affirmed 41 *N.J.* 3 (1963) held that past history is often, but not always, conclusive as to the net worth of the business. The court, in *Macy,* recognized that it is but one factor in a case where extraneous circumstances do come to bear on what sound accounting principles would demand of a going concern. The cross motions for summary judgment were denied. The court held that the order granting Director's discovery motion was to become effective as of the date of entry of the order denying the motions for summary judgment.

NEW JERSEY GROSS INCOME TAX

Commission Employee Outside Salesman May Not Deduct Unreimbursed Business Expenses—Anthony Domenick v. Director, Division of Taxation—176 N.J. Super. 121 (App. Div. 1980).

The Appellate Division upheld the Division of Tax Appeals which sustained the Director of the Division of Taxation in denying a partial refund of taxes for business expenses incurred by appellant, Domenick, an employed outside salesman paid on a commission basis. The court said that the law differentiates between an employed salesman and a self-employed salesman.

Employed salesmen are taxable upon the gross amount of their salaries, wages, tips, fees, commissions, bonuses and other remuneration. Whereas self-employed outside salesmen are taxable on their net income after the deduction of their own expenses of doing business. The court held that there was a rational basis for differentiating between employed salesmen and self-employed salesmen with respect to the allowance of deductions in arriving at gross income under the accordingly there was no violation of the constitutional guarantee to equal protection under the law. The court pointed out that the employed salesmen enjoy the protection from competition, and fringe benefits that are not enjoyed by self-employed salesmen. The self-employed salesman is free to conduct his business as he sees fit without restrictions and limitations and is not subject to employer control. The court also held that the holding in the Pennsylvania case of *Commonwealth v. Staley,* 476 Pa. 171, 381 A.2d 1280 (Sup. Ct. 1978) does not apply since it was based upon the rigid tax uniformity clause of the Pennsylvania constitution which made it necessary to imply an exclusion for employee expenses in the Pennsylvania income tax statute's definition of "compensation" "as remuneration for services rendered." The New Jersey State Constitution does not contain any such restrictive tax clause.

The court therefore held that the appellant, Domenick, was properly denied a partial refund of tax paid based on the exclusion from income of expenses incurred in his sales activities as an employed salesman.

GROSS INCOME TAX

Resident Credit For Taxes Imposed By Another State Is Limited To Income Actually Taxed By The Other State Prior To Personal Exemptions and Itemized Deductions—Ian Jay Gura and Sandra Gura v. Director, Division of Taxation—N.J. Tax—(Tax Court of New Jersey, May 21, 1981). The Tax Court in a letter opinion granted defendant's motion for summary judgment and upheld an assessment against plaintiffs in the computation of the resident tax credit for an income tax imposed by New York on income which is also subject to tax by New Jersey. The plaintiffs had taken a deduction for employees business expenses on their New York return and the court held the income after such deduction is the amount which should be included in the numerator as income subject to tax by the other jurisdiction. The Court said that the Gross Income Tax legislation at *N.J.S.A.* 54A:4-1(a) provides that a credit shall be allowed for the amount of income or wage tax imposed by another state with respect to income which is also subject to tax by this state. The design of the statute is to avoid taxation of the same income by more than one state. The rules promulgated by the Director are consistent with the legislative purpose. Plaintiffs are not subjected to double taxation by the operation of a rule that limits the resident credit to an amount that reflects only that income actually taxed by other jurisdictions.

The court held that plaintiffs have not overcome the reasonableness that attaches to all administrative rules. They have not demonstrated that the rule is arbitrary, capricious, unduly onerous or otherwise unreasonable.

Tax Credit Rule Upheld In Its Retroactive Application—Eric W. Sorensen and Madeline C. Sorensen v. Director, Division of Taxation—2 N.J. Tax 470—(Tax Court of New Jersey May 7, 1981). The Tax Court of New Jersey granted summary judgement to the defendant, and upheld the retroactive application of its Tax Credit Rule *N.J.A.C.* 18:35-1.12 to plaintiffs' 1976 New Jersey Resident Gross Income Tax Return (Form NJ-1040). The court held that since plaintiffs were entitled to deduct 40% of the capital gain in their computation of taxable income for New York income tax purposes that only 60% of the capital gain was taxed by New York. The plaintiffs therefore, could only use 60% of the capital gain in the numerator when computing the tax credit as income subject to tax by another jurisdiction which is also subject to tax by New Jersey. The court found that the rule was statutorily authorized and was not arbitrary or unreasonable. The Court pointed out that in some circumstances administrative regulations have not been given retroactive effect, with the courts relying on the following factors: (1) comparison of the public interest with the private interest that would be overturned; (2) whether, and if, so, how, the conduct of the taxpayer would have differed if the rule were in effect; (3) the extent of reliance on the former rule and the burden that would be suffered if that reliance were frustrated. The court found that none of these factors were present in this case and that the application of the tax credit regulation, *N.J.A.C.* 18:35-1.12 to plaintiffs' 1976 Gross Income Tax Return was proper. The court therefore, held that since plaintiffs have not met their burden of overcoming the presumption of correctness attaching to the tax credit regulation, the defendant is entitled to summary judgment. The assessment against plaintiffs consequently was upheld.

HOMESTEAD TAX REBATE

Residents of Retirement Community Receiving Liftetime Care Do Not Have Required Proprietary Interest To Qualify For A Homestead Rebate—Dorothy S. MacMillan et al. (Medford Leas) v. Director, Division of Taxation and Gertrude Mills, et al v. Director, Division of Taxation and East Windsor Township and Borough of Hightstown—180 N.J. Super. 175, App. Div. 1981. The Appellate Division reversed the Tax Court and held that the residents of a retirement community who made a substantial investment to gain residency in the retirement community and who have entered into a lifetime contract for care during that term, do not have any proprietary interest to qualify for a homestead rebate under the Homestead Tax Rebate Act. The court said that if the words of the statute plainly convey the legislative intent, it must enforce the legislative will as written. The court pointed out that under the doctrine of separation of powers the judiciary cannot superimpose its judgment on the clearly expressed will of the Legislature. The court held that the statute is clear and unambiguous and requires a proprietary interest which it expressly details and is satisfied only by: legal or beneficial ownership; a tenancy for life or for 99 years or more; possession and entitlement thereto under an executory contract or under an agreement with a lending institution which holds title as security, or as a resident shareholdership in a cooperative or mutual housing corporation. *N.J.S.A.* 54:4-3.80. The court said that the life care residents do not have a proprietary interest in their place of residence and do not qualify for the homestead rebate. The court reversed the judgment of the tax court and remanded the case back for the entry of a concordant judgment.

Refusal To Hear Appeal Denying Homestead Rebate On Vacation Home—Rubin v. Glaser, U.S. Supreme Court—Docket #80-401 49 LW 433 November 10, 1980. The United States Supreme Court refused to consider an appeal from the New Jersey Supreme Court which held that a Pennsylvania resident was not entitled to a homestead tax rebate on a New Jersey vacation home. The New Jersey law provides for a property tax rebate to owners of residential property used as the owner's domicile and principal residence. The New Jersey Supreme Court in 83 NJ 299 (1980) held that excluding property used as a vacation home does not violate the Privilege and Immunities Clause or Fourteenth Amendment's Equal Protection Clause of the United States Constitution.

INHERITANCE TAX

Present Value of A Survivor's Annuity is Subject to Inheritance Tax—Maria Gritzmacher v. Director, Division of Taxation—2 NJ Tax 489—(Tax Court of New Jersey May 22, 1981). The Tax Court granted the defendant's motion for summary judgment and dismissed the plaintiff's complaint. The tax court held that the present value of a survivors annuity received by the plaintiff is subject to the New Jersey Transfer Inheritance Tax as a transfer to take effect at or after the decedent's death within the contemplation of *N.J.S.A.* 54:34-1(c). The court said that the fact that the annuity is subject to the federal income tax and New Jersey Transfer Inheritance Tax does not constitute double taxation. The two taxes are imposed for different purposes, by different sovereigns for different taxing periods and they are dissimilar in kind and character. The court also said that the exemption from inheritance tax for annuities payable with respect to pubic employment, federal, state and municipal (N.J.S.A. 54:34-4(h),(i); **N.J.A.C.** 18:26-6.15) and the taxation of annuities payable with respect to private employment is not discriminatory. The plaintiff has failed to show that the classification of the legislature lacks a rational relationship to a legitimate State objective. The exemption for death benefits payable in connection with employment by the State or its political subdivisions can be viewed as encouraging such employment in the interest of improved efficiency in the operation of government in New Jersey; while exemption of death benefits arising from federal employment can be seen as a substitute for the Social Security death benefit exemption. Federal employees are not covered by Social Security.

Computation of Tax on Nonresident Estate Where New Jersey Real Estate Passed Under A Residuary Clause—Paula Herschberg, Executrix Under the Last Will and Testament of Meyer Herschberg, Deceased, v. Director, Division of Taxation—2 N.J. Tax 121—(Tax Court of New Jersey, January 20, 1981.) The Tax Court held that New Jersey real estate passed under a residuary clause of a non-resident estate and was subject to tax under N.J.S.A. 54:34-3. If such real estate had passed under a specific devise it would have been taxed under N.J.S.A. 54:34-2. The court held that a gift of all remaining property, real, personal and mixed to the decedent's wife, after the personal representative had paid decedent's just debts, funeral expenses, expenses of his last illness, and all state and federal estate and inheritance taxes was a residuary clause even though it was not the last dispositive provision of the will. The court, therefore, denied summary judgment to plaintiff and granted summary judgement to defendant.

Tax Liability Imposed on Fiduciary for Non-Probate Assets—George Hale Gould, Individually and as Executor of the Last Will and Testament of Nathalie F. Sacket, deceased v. Director, Division of Taxation, 2 NJ Tax 316—(Tax Court of New Jersey, March 4, 1981). The Tax Courtgranted a summary judgment to the defendant and refused to cancel a Certificate of Debt filed by the defendant in the Superior Court in Mercer County pursuant to *N.J.S.A.* 54:49-12 imposing liability upon the plaintiff, individually and in his fiduciary capacity, for transfer inheritance tax assessed upon non-probate assets. The non-probate assets consisted of proceeds from an endowment contract owned by decedent issued by New York Life Insurance Company and an ordinary life policy issued by Equitable Life Assurance Society which were paid directly to the policy beneficiaries who resided in Connecticut.

The court held that the fiduciary of a decedent's estate, together with the beneficiaries, are personally liable for the tax (*N.J.S.A.* 54:35-2). The fiduciary having charge of property subject to the tax is required to deduct the tax from such property or to collect the tax from the beneficiary entitled to the property prior to distribution (*N.J.S.A.* 54:35-6). Furthermore, the tax is a lien upon all decedent's property (*N.J.S.A.* 54:35-5).

The court said that plaintiff's liability as executor is measured by, and limited to the value of assets which actually come into his hands, irrespective of whether he acquired dominion over the subject matter of a particular taxable transfer. No unfair burden is placed upon the plaintiff in his fiduciary capacity, as the estate assets within his control are more than sufficient to pay the entire tax liability.

The court also held that there was no constitutional deprivation of due process on the ground that tax due from the Connecticut beneficiaries of non-probate assets is chargeable against the probate residue of which he, individually, is the beneficiary.

UNITED STATES SUPREME COURT

Insurance Tax Constitutionality of Retaliatory Tax Imposed on Foreign Insurance Companies Upheld—Western and Southern Life Insurance Company v. State Board of Equalization of California—United States Supreme Court, 49 LW 4542 (May 26, 1981). The United States Supreme Court upheld the constitutionality of the retaliatory tax which the state of California imposes upon foreign insurance companies when the insurer's State of incorporation imposes higher taxes on California insurance companies doing business in that State. The tax is greater than the premiums tax that California would impose on that State's insurers doing business in California. The retaliatory tax is in addition to the premium tax, California imposes on both foreign and domestic insurance companies doing business in the State.

The Court held:

1. The retaliatory tax does not violate the Commerce Clause. The McCarran-Ferguson Act, which leaves the regulation and taxation of insurance companies to the States, removes entirely any Commerce Clause restriction upon California's power to tax the insurance business. Neither the language nor the history of that Act suggests that it does not permit, as appellant argues, "anti-competitive state taxation that discriminates against out-of-state insurers."

2. Nor does the retaliatory tax violate the Equal Protection Clause.

(a) Whatever the extent of a State's authority to exclude foreign corporations from doing business within the State, that authority does not justify imposition of more onerous taxes or other burdens on foreign corporations than those imposed on domestic corporations, unless the discrimination between foreign and domestic corporations bears a rational relation to a legitimate state purpose.

(b) The purpose of the retaliatory tax to promote the interstate business of California insurers by deterring other States from imposing discriminatory or excessive taxes on California insurers is a legitimate state purpose. And the

California Legislature rationally could have believed that the retaliatory tax would promote that purpose, it being immaterial whether in fact that tax will accomplish its objectives. Assuming that the lawmakers of each State are motivated in part by a desire to promote the interests of their domestic insurance industry, it is reasonable to suppose that California's retaliatory tax will induce them to lower the burdens on California insurers in order to spare their domestic insurers the cost of the retaliatory tax in California.

LOCAL PROPERTY TAX

Valuation—Assessment—Bor. of Alpine v. Alpine Hills, Inc., and Cresskill Hills, Inc.—1 N.J. Tax 136 (Tax Court of New Jersey, June 25, 1980). Valuation of golf course by the cost approach allowance for past depreciation is proper, but no allowance should be made for depreciation that may arise in the future.

When total assessable value found exceeds the original assessment, the land assessment value may exceed the original land assessment value provided the total assessment value is not in excess of the original total assessment.

This decision has been affirmed by the Appellate Division of the Superior Court: 2 N.J. Tax 391 (Tax Court of New Jersey, March 4, 1981).

Exemptions—Camp-Alpine of Greater New York Councils, Boy Scouts of America, a corporation organized under Title 15 v. Bor. of Norwood—2 N.J. Tax 223, 178 N.J. Super. 98—(Tax Court of New Jersey, February 9, 1981). Property qualified for Green Acres Act exemption under *N.J.S.A.* 51:43.63 could also be granted exemption as a nonprofit organization under N.J.S.A. 54:4-3.6 for the same year, and taxpayer could elect the exemption most favorable to it.

Dual Exemption From Real Property Tax—Camp Apline of Greater N.Y. Councils, BSA v. Bor. of Norwood—N.J. Tax—(Tax Court of New Jersey, April 9, 1981). The unique character of plaintiff's property enables a dual use (it is capable of being used by the public for recreational purpose and is also used in the work of a non-profit charitable organization) and therefore entitles it to a dual tax exemption ("non-profit corporation" as well as "Green Acres"); plaintiff may thus avoid a substantial Green Acres rollback tax liability upon a sale of the property.

Discrimination—Andrew Realty Co. v. Little Falls Tp., 2 N.J. Tax 114 (Tax Court of New Jersey, January 5, 1981). Taxpayer attempted to prove discrimination without offering any proof as to the true value of the property in question.

In order for taxpayer to receive discrimination relief true value of the property had to be established.

Valuation—Discrimination—Apex Trucking et al v. Town of Secaucus—1 N.J. Tax 417 (Tax Court of New Jersey July 17, 1980). Action to review judgment of Hudson County Board of Taxation affirming the 1976-1979 assessments on a warehouse and distribution center located in a prime commercial and industrial area.

The court found the testimony and appraisal of defendant's expert to be more persuasive on the issue of economic rent stressing the export's analysis of the 3 long-term net leases on the subject property and upon 4 comparable leases of industrial properties. However, the court accepted all other components of the calculations submitted by plaintiffs' expert in determining true value by the income approach.

Discrimination relief for the 1976-1977 tax years was not warranted since the ratio of assessment to true value was not substantially higher than the common level for those years. Also, as the ratio of assessment to true value was well within the common level range for 1978 and 1979, plaintiffs were not entitled to relief under *N.J.S.A.* 54:2-40.4 for those years.

Equalization Table—City of Atlantic City v. Atlantic County Board of Taxation—2 N.J. Tax 30—(Tax Court of New Jersey November 24, 1980). The Tax Court upheld the Atlantic County Equalization Table for 1980 on the grounds that the plaintiff has not shown that the procedure used in promulgating the table was inequitable or unfair or imposed an extraordinary burden on Atlantic City. No facts were presented from which a finding can be made that the city is paying a greater share of the county tax burden than it should, thus warranting invalidation of the table. The city was involved for the tax year 1979 in a four year program to bring about a total revaluation of the ratable base using a program to follow the market. The city sought to use the page 8 formula. The court pointed out that districts are classified as revalued or reassessed when at least 80% of the line items are reviewed and approximately 50% of the line items are revised as a minimum. In the case in issue there was no evidence showing the total number of line items reviewed and only 18.5% of the line items in the city were revised. Consequently, the district could not be considered as revalued. The court said that the director's ratio is used when there has been no general revaluation or reassessment of the district in the current tax year, which is the case here. There was no evidence to show that uniform application of the page 8 formula to all non-revalued districts would change the city's relative share of the county tax burden. The court pointed out that the purposes and effects of the director's table of equalization and the county table of equalization are different. The computation of the director's ratio as of October 1 of each year is the basis for the allocation of state school aid. The director is required to promulgate a table of equalized valuation on or before October 1 each year for distributions of school aid pursuant to *N.J.S.A.* 18A:7A-1 *et seq.* The formula used by the director was developed with the hope that a fair, equitable and reasonably realistic distribution of school aid would result, even though assessors fail to assess at 100% of true value as mandated by the legislature and the courts. Distinct from the legislative direction to the director with regard to state school aid is the legislative mandate to each county to develop an equalization table establishing the true value of each municipality's real estate. The purpose of these computations is to achieve a fair, equitable and reasonably realistic distribution of the county tax burden to each municipality, since the county lacks taxing powers. Under the encouragement of the Division of Taxation and the courts most county boards of taxation use the director's school aid ratios of the previous October 1 as guides when establishing equalization tables in March of each year. The use of the director's ratio in the county equalization process is recognized as an attempt to achieve fair distribution of the county tax burden. Having considered the evidence and arguments by or on behalf of the parties the court ordered that the Atlantic County Equalization Table for the year 1980 be affirmed.

Exemption—Atlantic City, New School, Inc. v. City of Pleasantville—2 N.J. Tax 192—(Tax Court of New Jersey, February 5, 1981). Tax exempt status is determined as of October 1 of the pretax year.

The transfer of real estate from a nonexempt owner to an exempt organization on December 1 did not entitle the subject property to an exemption for the tax year.

Farmland Assessment—Bass River Tp. v. Hogwallow, Inc., Stormy Hill, Inc. and William S. Haines—1 N.J. Tax 612—(Tax Court of New Jersey, November 24, 1980). Land and watersheds neither contiguous to nor appurtenant to applicants' farm were not "marginal lands" entitled to be included with the farmland assessment as reasonably necessary for the support and maintenance of the farm within the meaning of Andover v. Kymer, 140 N.J. Super. 399 (App. Div. 1976).

Official Search for Liens—Omitted Assessments—Susan Belles v. East Amwell Tp.—2 N.J. Tax 103, 178 N.J. Super. 63—(Tax Court of New Jersey, January 5, 1981). Omitted assessment was a retroactive lien to the first day of the year in which omitted and should have been disclosed on the official tax search for such year. The municipality did not properly meet its burden of searching its records and alerting plaintiff to the certainty of an omitted assessment and was precluded from enforcing its liens against plaintiff.

Taxes—Added Assessment—Substantially Ready for Intended Use—Beranto Towers v. City of Passaic—1 N.J. Tax 344—(Tax Court of New Jersey, May 29, 1980). A high-rise luxury apartment building was partially occupied without a certificate of occupancy prior to December 1, 1975. The municipal building inspector determined on December 4, 1975 that the building was unsafe for human habitation and therefore forced the evacuation of all tenants. The tax-payer contested the city's added assessment. *N.J.S.A.* 54:4-63.2, contending that the structure was not substantially ready for its intended use on or before December 1, 1975. *N.J.S.A.* 54:4-63.1, and therefore not properly the subject of an added assessment. The court applied an "economic viability" test to construe the definition of substantially complete within the purview of *N.J.S.A.* 54:4-63.1 and held that the assessment was improper.

Berkeley Development Co. v. Berkeley Heights Tp.—2 N.J. Tax 438 (Tax Court of New Jersey, April 27, 1981). Neighborhood shopping center valued as a single economic unit even though made up of three sections, valuation by computation of income approach not appropriate.

Taxes-Exemption—Cemeteries—Beth Israel Cemetery Assoc. v. Tp. of Woodbridge—1 N.J. Tax 149—(Tax Court of New Jersey, June 26, 1980). Action to review Middlesex County Board of Taxation's denial of exempt status to approximately 19.5 acres owned by cemetery company. The Court observed that *N.J.S.A.* 8A:5-10 clearly conditions the tax exempt status of cemetery land on the dedication of that land to cemetery purposes. The exemption shall continue only so long as the land remains dedicated to cemetery purposes. The Court found implicit within the denotation of dedication to cemetery purposes the intention to devote to cemetery purposes within the reasonably foreseeable future.

Plaintiff entered into a written agreement to sell the property on the condition that zoning variances and approval from the Cemetery Board pursuant to *N.J.S.A.* 8A:4-15 could be obtained.

The exemption is denied, not merely because of the execution of a conditional sales contract and the submission of an application for approval of the sales of the cemetery; the operative fact is that the cemetery company determined the subject property was no longer necessary or suitable for internment purposes. Therefore, the cemetery company no longer intended the land to be used for cemetery purposes.

Farmland Assessment—Bloomingdale Industrial Park v. Bor. of Bloomingdale—1 N.J. Tax 145—(Tax Court of New Jersey, June 25, 1980). Entitlement to qualification for farmland assessment results from the use of the land and gross sales of agricultural and horticultural products from such use, regardless of whether sales were by owner.

Agricultural use requires that land be primarily devoted to a qualifying use. While the land was partially used for the production and sale of horses as described under *N.J.S.A.* 54:4-23.3, the primary use was the breeding and training of horses belonging to other individuals and training of riders, service operations, which are nonqualifying uses under the statute.

Bank Vault Doors and Tellers' Counters Taxed As Real Property—Safe Deposit Boxes Taxed As Business Personal Property—Clarence L. Bostian, Jr., Franklin Township Taxpayers Association, Inc. v. Franklin State Bank and Township of Franklin—1 N.J. Tax 270—(Tax Court of New Jersey, April 3, 1980). The Tax Court with respect to additional findings resulting from the remission of this case back from the Appellate Division (Bostian v. Franklin State Bank, 167 N.J. Super 564 App. Div. 1979) held that the bank's vault doors and tellers' counters were fixtures and should be taxed as real property; whereas the safe deposit boxes were tangible personal property and should be taxed as such. The Court in classifying the items involved used the three-fold test in the basic law of fixtures. This is that a movable chattel loses its character as personalty and becomes a fixture passing with the realty when it is (1) physically affixed to the realty or some part thereof, (2) appropriated to the use or purpose of that part of the realty to which it is affixed, and (3) the party making the annexation intends a permanent accession to the freehold. The Court observed that the classification of property as realty or personalty for tax purposes may differ from classification for other purposes. Applying the principle to the three items in question the Court found that the bank's vault doors and tellers' counters constituted part of the realty for tax purposes, while the safe deposit boxes were personalty and were not taxable as realty.

The Court found that the vault doors and tellers' counters were intended as a permanent addition to the realty. The vault doors and the counters, which were affixed to concrete, were functionally and physically integrated with the single-purpose bank building. The Court said that intent and use and not the manner of physical attachment, are the main determinants of whether or not certain items are taxable as realty or personalty. Although the safe deposit boxes were functionally integrated with the bank's operation, the absence of physical attachment precludes classification of these items as reality. Some degree of physical annexation is required. The court pointed out that the distinction between functional essentially to the realty and functional indispensability to the business conducted on the realty is without meaning in this case, as the bank building is a single-purpose structure.

The Court, however, adopted the Ohio test which takes into account the busines use of property in determining the requisite intention regarding permanent annexation.

Affirmed by Appellate Division after remand to Tax Court. 2 N.J. Tax 391 (Appellate Division 1980) See also 167 N.J. Super 564 (App. Div. 1979) for remand from Appellate Division to Tax Court.

Valuation—Joseph and Gertrude Buchler v. Bor. of Fort Lee—2 N.J. Tax 228—(Tax Court of New Jersey, February 17, 1981). Income approach used to value a light industrial building situated in a residentially zoned area. Use of a lease effective subsequent to the assessing dates to establish the economic rent was not improper in light of New Brunswick v. Div. of Tax Appeals, 39 N.J. 537 (1963).

Court disagreed with the capitalization rate of both parties and constructed a rate that does not reflect alleged risk of the nonconforming use where the land value of the nonconforming use offsets any loss that may result from zoning restrictions.

Held that neither the plaintiffs nor the defendant sustained its burden of proof as to the land value and therefore the County Board judgment in this respect stands.

Farmland Assessment and Municipal Land Use Law—C.O.W. Construction Co. and Monroe Bowne v. East Brunswick Township—N.J. Tax—(Tax Court of New Jersey, June 19, 1981). The Tax Court held that the subject property was entitled to the farmland assessment for the tax years 1978, 1979 and 1980 pursuant to the Farmland Assessment Act of 1964 *N.J.S.A.* 54:4-23.1 **et seq,** in light of the Municipal Land Use Law, specifically *N.J.S.A.* 40:55D-59. Prior to the effective date of *N.J.S.A.* 40:55D-59 which was August 1, 1076, plaintiffs sought and received preliminary and final subdivision approval for all of the lots in question. Thereafter but prior to the first assessment date October 1, 1977, plaintiffs made application seeking recission of the subdivision approval. The application was denied prior to October 1, 1977. The court held that pursuant to the statute, the farmland assessment was reinstated by virtue of the owner's request for recission of the subdivision approval. The court said the owner's request for recission of the subdivision approval. The court said that the property does not automatically qualify for farmland assessment treatment upon a request for recission of subdivision approval. Rather, the property must also satisfy all the requirements for farmland assessment treatment set forth in *N.J.S.A.* 54:4-23.6 of the Farmland Assessment Act and must be actively devoted to agricultural or horticultural use. In this case, plaintiffs satisfied all the requirements for farmland assessment treatment with respect to each of the parcels under appeal for each of the tax years in issue.

Veterans Organization—Exemption—Cairola-Barben Post No. 2342, Inc. v. Bor. of Fort Lee—2 N.J. Tax 262—(Tax Court of New Jersey, February 25, 1981). Where Veterans of Foreign Wars Organization leased a portion of exempt building used by it to three commercial pursuits, tax court held that the veterans' exemption statute, *N.J.S.A.* 54:4-3.5, permitted veterans' organization to lease portions of the property, but the leased portion of the propery was not entitled to exemption. The portion of the property used for veterans purposes continued to be exempt.

Failure to strictly adhere with the notice requirements of the Omitted Assessment Act did not permit the taxpayer to avoid the payment of its fair share of property tax.

Farmland Assessment—Bor. of Califon v. Stonegate Properties, Inc.—2 N.J. Tax 153—(Tax Court of New Jersey, February 3, 1981). Farmland assessment application for horse farm. Continuous marginal land used as a buffer zone qualified for farmland assessment, but land used solely as a second buffer zone and separated from farm by road did not qualify for farmland assessment.

Real Property Valuation—Cantrell v. Upper Pittsgrove Tp.—1 N.J. Tax 508 (Tax Court of New Jersey, September 25, 1980). In a local property real estate tax appeal, whether the cause of action is based on true value or on discrimination, plaintiff has burden of proof to establish the full and fair value of the property under appeal. Upon completion of plaintiffs' case, plaintiffs' failure to meet this burden entitles defendant's motion for summary judgment dismissing plaintiffs' appeal to be granted.

Where a municipality has put into effect for the tax year in question a district-wide revaluation program, there arises a presumption that all real property within the district has been assessed at true value.

In order for a taxpayer to receive relief based upon an allegation of discrimination, he must prove not only that real property generally within the municipality was being assessed at less than true value, but also that the assessment on his property when compared to its true value is at a substantially higher percentage than the common level percentage to the true value of all real property within the municipality. The comparison cannot be to any particular class of property but must be compared to the common level of the aggregate of all real property.

Farmland Assessment—Requirement of Substantiation—Woodlands—Ponds and Lakes—Mauro and Portia Checchio v. Tp. of Scotch Plains—2 N.J. Tax 450 (Tax Court of New Jersey, April 30, 1981). Farmland assessment applicants' failure or refusal to substantiate the required farm-related gross income may be the basis for denial of the farmland assessment application, but it is not a jurisdictional deficiency that precludes review on the merits.

Gross sales in excess of $500 report on applicants' federal income tax returns is not sufficient to satisfy applicants' burden of proof.

Applicants contend 5.27 acres were devoted to agricultural or horticultural use. Court found that one-acre pond and woodland were not devoted to such use. Remaining two acres of cultivated land were not sufficient to meet farmland minimum five acre requirement.

Under Chapter 123, L 1973 And As Amended, (Assessment Of Property Can Be Increased Under Certain Circumstances Without The Presence of A

Municipal Appeal—Devonshire Development Associates v. City of Hackensack—(Tax Court of New Jersey, March 30, 1981). The Tax Court denied plaintiff's motion for summary judgment and held that under Chapter 123 (*N.J.S.A.* 54:2-40.4 and *N.J.S.A.* 54:3-22(c) to (f)) an assessment of property can be increased under certain circumstances without the presence of a municipal appeal from the original assessment in actions grounded in discrimination. The court held that Chapter 123 mandates that the average ratio to be used in actions grounded in discrimination shall mean the director's school aid ratio (weighted except in 1978) as calculated pursuant to *N.J.S.A.* 54:1-35.1 for the year preceding the tax year as revised by the then Division of Tax Appeals. However, the court said that the presumption of discrimination in accordance with the Chapter 123 ratio can be rebutted by a party in any manner demonstrating a common level, notwithstanding the Chapter 123 ratio.

The court held that Chapter 123 mandates that county tax boards and the tax court apply the average ratio or county percentage level if it finds that the ratio of the assessment to true value of the subject property exceeds or falls below the common level. In appropriate cases the county tax boards or tax court must increase the assessment beyond the original assessment if it finds that the ratio of the assessed value is below the common level range.

Valuation—Income Approach—Dworman et al v. Bor. of Tinton Falls—1 N.J. Tax 445—(Tax Court of New Jersey, August 28, 1980). Income approach found preferable to cost approach in valuing six-story and basement office building. Although subject property had some special features, and was designed prinicipally for use by a single tenant, it had general market value as an office building and was not special purpose or unique so as to be valued primarily by reference to original cost or by the cost approach.

Economic rent is directly related to demand for space. Economic rent found equal to contract rent where evidence failed to show a demand for large volume office space and where single tenant would not have paid a rental above the contract rent. Tax Court decision subject of pending Appellate Division appeal.

Freeze Act—Bor. of Edgewater v. United States Life Realty Corp.—2 N.J. Tax 421 Tax Court of New Jersey, April 23, 1981). Failure of municipality to file petition of appeal with county tax board alleging a change in value for 1978 resulted in application of *N.J.S.A.* 54:3-26 (County Tax Board Freeze Act) to 1976 county tax board judgment, which was unappealed by either party. Wayne Tp.v. Robbies Inc., 118 N.J. Super. 129 (App. Div. 1972) certif. denied 60 N.J. 351 (1972), distinguished.

Added Assessment—Freeze Statute—Necessity of Filing Formal Appeal —1125-1127 Clinton Ave. Associates v. Town of Irvington—2 N.J. Tax 386—(Tax Court of New Jersey, April 28, 1981). Final judgment on added assessment may serve as the basis for freezing the assessment for the two subsequent tax years pursuant to the freeze statute, *N.J.S.A.* 54:2-43, where the value of the property was an essential ingredient in reaching a conclusion as to the amount of the added assessment.

Valuation—Discrimination—Fabkap Associates v. Bor. of Belmar—1 N.J. Tax 553—(Tax Court of New Jersey, October 28, 1980). Income approach to value was the most reliable valuation approach for apartment building even though subject property was constructed one year prior to assessment date.

Economic rent found consistent with rents for similar buildings in borough despite high vacancy rate of subject at that rental.

Straightline recapture method preferred over annuity method in absence of evidence indicating latter method reflects behavior of investors in market.

Taxing district carried forward assessment as determined in 1972 revaluation to tax years 1974, 1975, 1976. Testimony that value of subject property for tax years at issue was identical to 1972 value established that property was not increasing in value in accord with the general rising trend and supported finding of inequality of assessment.

Usable sales amounting to 10.5% of assessable line items in taxing disrict consitutes a sufficient sampling to validate Director's sales-assessment ratios as good indicator of common level of assessment.

Flood Hazard Area—Filcrest Realty, Inc. v. Edison Tp.—2 N.J. Tax 77—(Tax Court of New Jersey, December 24, 1980). The impact of regulations issued by Department of Environmental Protection pursuant to Flood Hazard Area Control Act could not be ignored in valuing land located in flood hazard area.

Market data approach to value was the only suitable approach for valuing vacant marshland located in flood hazard area. The court could not accept as comparable sales that occurred prior to the imposition of the Flood Hazard Regulations.

Land located in floodway area was found to have nominal value in light flood hazard regulations making such land virtually useless.

County tax board judgments were affirmed as to land located in flood fringe area due to inadequately supported expert testimony.

Valuation—Borough of Fort Lee v. Hudson Terrace Apts.—175 N.J. Super 221—(App. Div. 1980). The Appellate Divison held that the borough's motion for access to the income tax returns of the owner of the apartment buildings was properly denied in the proceedings in the Division of Tax Appeals contesting the local property assessment; the focus must be on the value of the property in the market place, without regard to the income tax benefits that may flow to the taxpayer by reason of his ownership of the property. Uniformity of assessment existed in the borough from the 1970 revaluation through the 1976 tax year involved here, and resort to the director's ratio was not warranted. Petition for certification to the New Jersey Suprmeme Court was denied. 85 N.J. 459 (1980).

Discrimination—G&S Co. v. Bor. of Eatontown—2 N.J. Tax 94—(Tax Court of New Jersey, December 24, 1980). Income approach was the most suitable method for determining the true value of a garden apartment.

Ratio of asssessment of the subject property to the true value thereof as found by the court exceeded the common level range for 1978 and 1979. Plaintiff was entitled to relief under *N.J.S.A.* 54:2-40.4.

Improvements Destroyed By Fire—Galloway Tp. v. David M. Dorflinger—2 N.J. Tax 358—(Tax Court of New Jersey, March 31, 1981). Taxpayers are not entitled to any reduction in the assessment on improvements whose value was reduced by reason of a destruction by fire on or after January 1 of the tax year.

By adoption of *N.J.S.A.* 54:4-35.1, the legislature has acknowledged that real property is to be valued as it exists on October 1 of the pretax year and it has limited the time period for reducing this value by reason of any material depreciation of the property to prior to January 1 of the tax year.

Farmland Assessment Application—Galloway Tp. v. Edward J. Petkevis et ux—2 N.J. Tax 85—(Tax Court of New Jersey, December 24, 1980). Owner's mental incapacity did not toll the August 1 limitation period for filing a farmland assessment application.

Offset of Refund—Interest on Refund—Garden State Racing Ass'n. v. Tp. of Cherry Hill—1 N.J. Tax 569—(Tax Court of New Jersey, October 28, 1980). Township could not onset property tax refunds due as a result of judgments reducing tax assessments against taxes due to the township on another property on which the taxpayer held a mortgage.

Taxpayer was not entitled to interest for tax payments made during 1975 and 1976, under *N.J.S.A.* 54:3-27.2. Taxpayer was entitled to interest on the refund due for the tax year 1977 at the rate of 8% per annum in accordance with the statute in effect during the tax year in question.

Valuation—Abe Gaynes t/a Marina Gardens v. Township of Edison—(App. Div., 1981) (unreported). The Appellate Division affirmed the findings of the Tax Court which modified the judgment of the Division of Tax Appeals and determined that the assessed value of the property in question for the tax years of 1974, 1975 and 1976 should be $2,035,200. The Tax Court found that a common level did exist within the Township of Edison during the tax years involved. The unweighted ratio constituted the common level of assessment within the taxing district. The common level in the township for the three years involved was at the unweighted ratio averaged at 75.72%. It was determined that the unweighted ratio should be applied to provide relief from inequality of assessment for the three tax years involved. The Tax Court had concluded that in the income approach to value, the effective tax rate must reflect the unweighted and not the Director's weighted ratio to insure consistency. The capitalization figures used by the judge of tax appeals were recomputed and it was determined that the assessed value should be $2,035,200. The Appellate Division agreed with the result reached by the Tax Court.

NOTE: C 51 P.L. 1979 (approved March 21, 1979) amended *N.J.S.A.* 54:1-35(a) and required the use of the weighted ratio with the tax year 1978 and thereafter.

True Value—Gilbert A. Gehin-Scott v. Willingboro Tp.—1 N.J. Tax 546, 176 N.J. Super 642 (Tax Court of New Jersey, September 30, 19810). A municipality is not estopped from increasing an assessment on a parcel of real estate by reason of a representation by the assessor that the assessment would not be increased since such action is contrary to law. The sole issue is the correct assessment.

Where neither constitutional nor statutory discrimination is involved in a local real property tax appeal, the issue is the true value of the property as of the assessing date. Appellant had burden of proof to establish true value.

Vacant Land—Cost of Development Method—Genola Ventures-Shrewsbury v. Bor. of Shrewsbury—N.J. Tax—(Tax Court of New Jersey, June 18, 1981). Valuation of vacant land using the "cost of development" approach to valuation, which determines value based upon a projected subdivision and development of the vacant land, and sale of the resulting subdivided lots rejected for lack of factual support rendering it speculative and conjectural.

Market data approach rejected for failure to demonstrate adjustments made for differences in time, location, physical and economic factors, and conditions of sale, between the subject and the alleged comparable properties.

Farmland Assessment—Alexander and Ernest Gottdiener v. Tp. of Roxbury—2 N.J. Tax 206—(Tax Court of New Jersey, February 9, 1981). Taxpayer's 1974 farmland assessment application is barred by the doctrine of collateral estoppel because of holding in prior case that the income requirement for the calendar year 1972 was not met. Taxpayer proofs for years 1975 and 1976 failed to establish that there existed an ongoing annual husbandry operation in which livestock remained on the land for a reasonable period of time.

Farmland Assessment—Woodland—Green Pond Corp. and Green Pond Mountain Corp. v. Rockaway Tp. and Jefferson Tp.—2 N.J. Tax 273—(Tax Court of New Jersey, February 26, 1981). Farmland assessment qualification denied for 555 acres of woodland that was part of 1,000 acre tract of land owned by plaintiff corporations and managed by them as private residential community.

Evidence failed to satisfy statutory income and acreage requirements. Taxpayer failed to demonstrate that primary use of land was agricultural or horticultural.

Operation of a Business from a Residence on Cemetery Lands Subjects Such Property to Real Property Taxes—The Greenwood Cemetery Association of Millville, Inc. v. City of Millville—1 N.J. Tax 408—(Tax Court of New Jersey, July 30, 1980). The Tax Court upheld an assessment for the tax year 1973 against a building on cemetery land from which a business for profit was operated by the caretaker's wife consisting of the sale of bronze plaques. The Court said that an on-site residence for a cemetery superintendent or caretaker to deter vandalism is part of the cemetery function for the operation and maintenance of cemetery lands and would be exempt from local property taxes. However, when such property is used for private personal gain by the conduct of a profit-making business therefrom, it is not used for the operation and maintenance of cemetery lands and it is therefore not exempt from local property taxes.

Valuation—Reservoir—Hackensack Water Co. v. Borough of Haworth—178 N.J. Super 251, 2 N.J. Tax 303—(App. Div. 1981) The Appellate Division vacated the judgment of the Tax Court which held that the highest and best use of the lands of the utility was for residential lake community and remanded the case back to the Tax Court with instructions. The court held that the evidence did not support the use of the upland property as a residential lake community since it was an integral and essential part of the water supply system which would continue to be used for the forseeable future. The court also held that the formula used by the Tax Court for the purpose of evaluating marginal and underwater land and which was based upon an increase in value of uplands for residential use due to their proximity to the lake was inappropriate because it failed to consider other factors such as financial return from the use of property and costs associated with devoting property to its current use.

The court said that it was improper for the borough's expert to include the cost of improvements located outside of the borough. If the best evidence of value by way of specific expertise was not available with regard to the present price that would be paid by a willing buyer to a willing seller of reservoir property for use for water supply utility purposes, the trended original cost methodology dictated an effort to ascertain the original acquisition costs of all company land in the municipality as well as the cost of preparation for use of the land in a reservoir.

The judgment of the Tax Court was vacated and the matter remanded to the Tax Court with instructions. Petition for cert to N.J. Supreme Court denied 87 N.J. 378 (1981).

Valuation—Flood Hazard Regulations—Comparable Sales—Halocarbon Products Corp. v. Bor. of South River—1 N.J. Tax 294—(Tax Court of New Jersey, May 9, 1980). Action to review Middlesex County Board of Taxation judgments regarding valuation of vacant land located in zone impacted by flood hazard regulations mandated by *N.J.S.A.* 58:16A-50 and promulgated by the Department of Environmental Protection at *N.J.A.C.* 7:13-1.4. Citing *N.J.S.A.* 53:16A-60, case held, the court cannot ignore the effect that flood hazard regulations have upon the value of real property.

Utilizing the market data approach, the court found the recent sale of the subject property most persuasive as to its value, and taking into account the factor affecting that sale extrapolated a per acre value for the subject.

This decision has been appealed to the Appellate Division of the Superior Court.

Farmland Assessment—Tp. of Jackson v. Felix and Auguste Hamburger—2 N.J. Tax 436—(Tax Court of New Jersey, April 27, 1981). Land around farm structures actively devoted to agricultural use and to no other use, as well as land under farm structures, is included in computing the five-acre minimum requirement under the Farmland Assessment Act, *N.J.S.A.* 54:4-23.2; 54:4-23.5; 54:4-23.6.

Farmland Assessment—Application—Hashomer Hatzair, Inc. v. Tp. of East Windsor—1 N.J. Tax 115—176 N.J. Super. 250—(Tax Court of New Jersey, April 21, 1980). The application requirement of *N.J.S.A.* 54:4-23.6 for farmland assessment requires actual receipt of the application by the assessor on or before August 1. Mailing of the application prior to August 1 is insufficient even though proper mailing creates a presumption of receipt. The presumption is only of the receipt itself and not of receipt by August 1.

Taxes—True Value—Heller Construction Co. v. City of Newark—1 N.J. Tax 423—(Tax Court of New Jersey, August 6, 1980). Action to review judgment of the Essex County Board of Taxation lowering the 75-78 original assessments on a commercial one-story brick building suitable for supermarket use. The land was under lease to chain supermarket but was not so occupied, although rent was paid for 1975-77.

The sole issue was true value. The court adjusted defendant's expert's comparable sales data downward to reflect a financing arrangement favorable to the buyer.

The court, adopting plaintiff's income approach, computed its own valuation and noted that the accuracy of this result should be tested by the cost approach or market approach. By applying this verification method the court adjusted its income approach computation upward resulting in a reduction of the county board judgment.

Religious Purposes Exemption—Holy Cross Precious Zion Glorious Church of God v. City of Trenton—2 N.J. Tax 352—(Tax Court of New Jersey, March 31, 1981). Religious organization purchased on or about October 13, 1978 a building that had been gutted by fire and embarked on a program of repairing and reconstructing the building for use for religious purposes. Repairs were not completed as of December 31, 1979.

Denial of tax exemption application filed pursuant to *N.J.S.A.* 54:4-3.6 affirmed since plaintiff neither: (1) owned the building on or before October 1, 1978; nor (2) did plaintiff actually and exclusively use the building for tax exempt purposes. The timely filing of an "Initial Statement" as required by *N.J.S.A.* 54:4-4.4 cannot cure plaintiff's lack of ownership on the assessing date, and repair of a building with the intent to use it upon completion for religious purposes does not qualify as actual and exclusive use pursant to *N.J.S.A.* 54:4-3.6.

Office Hours for Tax Assessors May Be Regulated by Municipalities—Joseph C. Horner v. The Township Committee of the Township of Ocean et al.—175 N.J. Super. 533—(App. Div. 1980). The Appellate Division affirmed the trial court and held that a municipality, notwithstanding the limited role the municipalities have with respect to assessors, has the power to set reasonable office hours for work. This power can be inferred from the power of the municipality to determine the compensation of assessors. The court so held even though the statutory plan makes it evident that for some purposes assessors must be regarded as municipal officials and for other purposes are State officials. The court said that establishing the hours of an assessor does not cause a preemption of legislative power or conflict with any State law. The court found that the regulation of the assessor's hours by a municipality does not work as an obstacle to carrying out of the assessor's functions as established by the Legislature.

The court in its opinion recognized that in the overall performance of his duties the assessor is undoubtedly an agent of the Legislature. A tax assessor's basic obligation is to determine the full and fair value of each parcel of real property situated in his taxing district. In carrying out his duties, the assessor must comply with certain directions of the county tax board, county tax administrator and the Director of the Division of Taxation.

Freeze Act—Hudson Terrace Apartments v. Bor. of Fort Lee—NJ Tax (Tax Court of New Jersey, April 29, 1981). The term "final judgment" as used in *N.J.S.A.* 54:2-43 (Freeze Act) means an unappealed judgment for which the appeal time has expired. A final judgment freezes the assessment for the two succeeding years.

A taxing district must file a petition of appeal specifically alleging a change in value in order to contravene the Freeze Act. If there is no final judgment for the year prior to the assessment dates of the two ensuing freeze years the taxing district may assess the property notwithstanding the Freeze Act but still must specifically set forth its theory in opposing the taxpayer's application for the Freeze Act.

Valuation—Sanitary Landfill—Inmar Assoc. Inc. v. Edison Tp.—2 N.J. Tax 59—(Tax Court of New Jersey, December 24, 1980). Factors external to a parcel of land, such as zoning ordinances and governmental regulations impact on its value.

Sanitary landfill, at the end of its economic life as an ongoing landfill, was found to have utility in conjunction with contiguous property in its ability to assist in the satisifaction of lot coverage requirements of applicable zoning ordinance.

County tax board judgment was affirmed by reason of insufficient evidence of value presented.

Freeze Act—International Fastener Research Corp. v. Town of Kearny—2 N.J. Tax 494—(Tax Court of New Jersey, June 3, 1981). The Tax Court granted the plaintiff's motion that the Freeze Act was applicable to the tax years 1979 and 1980 with respect to the property in question pursuant to a Tax Court judgment entered for the tax year 1978 based upon the application of the applicable Chapter 123 ratio to the stipulated true value. The 1978 judgment was predicated on a Chapter 123 average ratio of assessment to true value of 49%, whereas the Chapter 123 average ratios for 1979 and 1980 were 60% and 55% respectively. The court held that the exception to the operation of the freeze statute (*N.J.S.A.* 54:2-43) which allows changes in the assessment based on changes in value of the property occurring after the assessment date refers to changes in true value and not changes in the assessment value based on changes in the average ratio promulgated under Chapter 123.

Valuation—Korvettes Home Furnishing Center v. Bor. of Elmwood Park—1 N.J. Tax 287—(Tax Court of New Jersey, May 9, 1980). Action to review Bergen County Board of Taxation judgments for 1973 and 1974. Property consists of a one story warehouse erected on an 11.74 acre tract of land.

The sole issue before the court is the fair market value of the warehouse. The issue is further narrowed to a determination of net fair rental value, all other requisites for the use of an income analysis having been stipulated.

The court determined the net rental value to be $1.75 per square foot. Based on this finding and the factors stipulated to, the court reduced the assessment.

Valuation—Zoning Appeal from Assessment—Janice II. Levin v. Tp. of Parsippany-Troy Hills—2 N.J. Tax 132—(Tax Court of New Jersey, January 29, 1981). Planned Unit Development type zoning applicable to the property imposed restrictions that precluded the owner from developing it to its highest and best use and affected the value of the property.

Comparable sales of lands encumbered by more traditional zoning must be adjusted to reflect the more restrictive zoning of the subject property in determining value.

Court did not increase assessments in the absence of an appeal by the municipality to the County Board of Taxation.

Tax Search Certificates—Tp. of Mahwah v. City of Bergen—N.J. Tax—(Tax Court of New Jersey, May 11, 1981). Tax search certificate did not specifically state that property was subject to roll back tax liability and had been assessed for three years prior to the year in question pursuant to the Farmland Assessment Act of 1964. Tax search certificate contained general rubber-stamped notices concerning grounds of possible tax lien liability.

Held that municipal tax search officer cannot rely upon preprinted, rubber-stamped forms that merely note potential tax liability without specifying the precise character and amount of that liability. In order to place parties covered under *N.J.S.A.* 54:5-17 on notice, municipal tax search officers must definitively state the tax status of the subject property in order to effectuate the unequivocal remedial nature of the statute.

General notices, if given effect, would vitiate the legislative scheme intended to favor the principle of security in land titles. To state that property may be subject to various liens and charges, if any, is not sufficient notice.

Correction of Errors Statute—Michael and Doris Manczak v. Township of Dover—N.J. Tax—(Tax Court of New Jersey, June 5, 1981). The Tax Court held that the correction of errors statute *N.J.S.A.* 54:2-41 could not be used by the taxpayers to correct the assessment of the subject property for the tax years 1977, 1978, 1979 and 1980 because of the assessor's error of including a basement in his assessment while there was no basement in the subject property. The court said that the correction of errors statute cannot be used to bypass the normal appeal procedure. The proper application of the correction of errors statute is to correct clerical, administrative or ministerial actions after the assessor has made the assessment. The mistake here is one where the assessment was based on incorrect data. The assessor's use of incorrect data is not a mistake to be remedied under the correction of errors statute *N.J.S.A.* 54:2-41. The alleged mistake here involves an assessor's opinion or judgment. The taxpayer in this case should have followed the normal appeal procedure. The Tax Court entered a judgement dismissing the complaint.

Farmland Assessment Qualification—Mason v. Twp. of Wyckoff—1 N.J. Tax 433—(Tax Court of New Jersey, August 26, 1980). *N.J.S.A.* 54:4-23.11 imposes a five acre minimum area requirement for farmland assessment qualification.

Continguous woodlands and a ravine area not reasonably required for maintaining the cultivated area devoted to horticultural use may not be combined with the cultivated area to comply with the five acre requirement.

Disabled Veterans Exemption—James R. McTague v. Monroe Tp.—1 N.J. Tax 66—(Tax Court of New Jersey, October 31, 1980). The "lot of curtilage" exempted from tax under *N.J.S.A.* 54:4-3.30 has no specific size, but must be confined to that area of land reasonably related to the dwelling house and reasonably required for the disabled veteran's occupation and enjoyment of the dwelling.

The amount of land that has a reasonable relationship to the dwelling and is reasonably required by the veteran is a factual question to be established in each case by the claimant.

Valuation—Income Approach—Mortgage Equity Technique—Middlesex Builders, Inc. v. Tp. of Old Bridge—1 N.J. Tax 305—(Tax Court of New Jersey, May 9, 1980). Action to review Middlesex County Board of Taxation judgments for 1976, 1977 and 1978 regarding a garden apartment complex consisting of 962 apartments. The mortgage equity technique, as used by the expert for the taxing district, was rejected by the court because of insufficient proof in the record. There was no support in the record for the use of a 9% rate of return.

The income approach was held in this case to be the most persuasive valuation of income producing property. Reviewing the income approach presented by both of the experts, but adopting neither entirely, the court found the true value of the subject property to be $14,021,900 for 1976 and 1977 and $13,601,800 for 1978.

Exemption—Park Property—Morris City Park Comm'n v. Tp. of Chester—2 N.J. Tax 426—(Tax Court of New Jersey, April 27, 1981). Park property jointly owned by county and private individuals does not qualify for tax exemption under *N.J.S.A.* 54:4-3.3.

Valuation—Discrimination—Murnick v. City of Asbury Park—2 N.J. Tax 168—(Tax Court of New Jersey, February 3, 1981). In case involving valuation of 15 story apartment property using income approach stabilized 5% vacancy factor better reflected forseeable rental pattern than did actual vacancies in tax years at issue; expenses reflected by accrual method of accounting better reflected typical pattern than did cost based expense figures; management expense should not have duplicated salary expense attributable to employees performing management functions; and taxing district's expert's use of overall capitalization rate of 9.5% using mortgage equity concept was inadequately supported by accompanying data.

Chapter 123 failed to provide an adequate remedy and the court applied Director's ratio for 1978 to relieve taxpayers from inequitable assessment.

Exemption—Theater Property—City of New Brunswick v. George Street Playhouse, Inc.—2 N.J. Tax 407—(Tax Court of New Jersey, April 20, 1981). Action by city challenging determination of county board of taxation that theater property owned by defendant was exempt from taxation. Court found that statutory requirements for exemption were satisified by defendant corporation organized exclusively for the moral and mental improvement of men, women and children not conducted for pecuniary profit. Admission fees charged for defendant's theatrical performances and salaries paid to actors and staff did not establish that defendant was a commercial profit oriented enterprise and did not affect its nonprofit status.

Telephone Equipment—New Jersey Bell Telephone Company v. Laurel Springs Bor.—1 N.J. Tax 619—(Tax Court of New Jersey, December 4, 1980). The phrase "used in business" as set forth in *N.J.S.A.* 54:4-1 is a term of description referring to the type of property utilized in telephone, telegraph and messenger systems businesses. It applies to all tangible business property owned and held for use; the property does not have to be actually in use.

Telephone equipment owned and held for use by a telephone company, which was installed and partially connected as of January 1, but which did not become fully operable until January 11, was assessable by the municipality where located as of said January 1, under *N.J.S.A.* 54:4-1 et seq.

Exemption—Turnpike Property—Tax Court Jurisdiction—N.J. Turnpike Auth. v. Tp. of Monroe—2 N.J. Tax 371—(Tax Court of New Jersey, April 1, 1981). Action seeking real property tax exemption for tax years 1975 through 1978 for property acquired by Turnpike Authority for use in Toms River Expressway Project. Timely appeals were filed for 1975 only. For later years plaintiff urged court to consider claims nunc pro tunc.

For 1976, 1977 and 1978 plaintiff did not file appeals with county tax board, relying upon cases holding that the filing of a statement of real property tax exemption, which plaintiff had filed in 1974 and 1977, froze an exemption for three years. Plaintiff's reliance on statement of exemption was unjustified after March 1, 1977, when Supreme Court overruled earlier cases and held that statement of exemption does not freeze exempt status of property. Since plaintiff had ample time following March 1, 1977 to file appeals for 1977 and 1978, court would not assume jurisdiction nunc pro tunc. Reliance on exemption statement was justified as of 1976 filing deadline, and as to that year court assumed jurisdiction.

Plaintiff was entitled to tax exemption for 1975 and 1976 pursuant to statutute granting exemption for Turnpike property. Property was acquired for Turnpike purposes, and having been so acquired, was on relevant assessment dates, held with present design to devote it to such purposes within a reasonable period of time.

Valuation—Discrimination—Niktan Realty Co., (John L. Bresnowitz) v. City of Passaic—1 N.J. Tax 393—(Tax Court of New Jersey, June 30, 1980). The Tax Court found for the plaintiffs and allowed a reduction in the assesment on the property in question for the years 1975 through 1978. The Court found that the evidence as to the valuation of the property presented by the plaintiff was more credible than that presented by the defendant. The use of the market value approach was eliminated by the Court because the sale of the property in October 1978, which was relied upon, was not at arms' length. The indispensable component of any sale in economic terms is a shift in the risks and benefits of ownership. That component is missing from the October 1978 sale. The plaintiff retained the economic risk of ownership while parting with the legal title to the property. The Court, therefore, adopted as the measure of the true value of the property in question the economic approach utilized by the plaintiff's expert.

The Court found that plaintiff was entitled to discrimination relief in this case. It said that where a taxpayer's property is assessed at a ratio to true value substantially higher than the common level of assessments, or if there is no such common level, substantially higher than the average ratio determined by the Director, then such taxpayer is ordinarily entitled to a reduction of his assessment down to the valuation resulting from application of the Director's ratio to the true value of the property. The Court found that no common level existed in the City of Passaic during the years 1975 through 1977. For these years the Court used the average of the Director's average ratio for the 3 years in question to arrive at the assessable value of the property in question.

The Court also found that discrimination relief from the assessments on the subject property was appropriate for 1978 under *N.J.S.A.* 54:2-40.4 since the common level range deviated by more than 15% from the average ratio for the taxing district. The Court found the assessment on the subject property exceeded the limits of the common level range and accordingly the assessment for 1978 was reduced.

Prejudgment Interest—9W Contractors, Inc. v. Englewood Cliffs, Faust v. Englewood Cliffs—1 N.J. Tax 465, 173 N.J. Super 603—(Tax Court of New Jersey, September 17, 1980). Neither "entire controversy doctrine" nor laches defeat taxpayer's claim for prejudgment interest in these circumstances.

Taxpayer is entitled to prejudgment interest pursuant to *N.J.S.A.* 54:3-27 and *N.J.S.A.* 54:3-27.2 on excess taxes paid in 1977, but is not entitled to interest for pre-1977 excess tax payments under any of the grounds alleged.

Vacation of Order of Suppression—Off Shore Facilities Corp. v. City of Atlantic City—2 N.J. Tax 258—(Tax Court of New Jersey, February 25, 1981). Public interest was better served by permitting city to present a defense to taxpayer's action where time delay did not prejudice taxpayer and counsel's conduct consisted of ignoring taxpayer's attorney's requests for answers to interrogatories and delaying eight months in moving for vacation of suppression order. Order vacating Order of Suppression was granted on condition that full and complete answers to interrogatories be supplied and the attorneys pay out of their own funds, not to be reimbursed by the city, the sum of $1,000 to be used to pay the reinstatement fee, taxpayer's counsel fee with regard to this matter, and the balance, if any, to be retained by the Clerk for the benefit of the State.

Rebate—Timeliness of Petition—Appeal—Bor. of Paramus v. City of Bergen—1 N.J. Tax 126—(Tax Court of New Jersey, June 12, 1980). Municipality claiming rebate under *N.J.S.A.* 54:4-5 must present its claim to the County Board of Taxation in sufficient time to permit implementation of rebate, if allowed, in the Table of Aggregates for year rebate is sought.

Time for appeal to Tax Court of denial of rebate claimed begins running upon either a judgment denying the application by the County Board of Taxation or failure to include rebate upon the adoption of the Table of Aggregates, whichever occurs first.

Capitalization of Income—Rent Control—Discrimination—Parsippany Hills Assoc. v. Tp. of Parsippany-Troy Hills—1 N.J. Tax 120—(Tax Court of New Jersey, May 29, 1980). Action to review judgment of Morris County Board of Taxation affirming 1975-78 assessments on garden apartment complex. Capitalization of income is most appropriate approach in valuing income-producing property. Rent control has depressed the value of subject in comparison with other properties in township. When subject is assessed at 85% of true value and common level of assessments in township is 61.21%, taxpayer is entitled to application of common level. Average ratio of of 59% should be applied pursuant to level. Average ratio of 59% should be applied pursuant to level. Average ratio of 59% should be applied pursuant to **N.J.S.A.** 54:1-35a for the 1978 tax year.

Exempt Property—Perth Amboy General Hospital v. Perth Amboy—176 N.J. Super. 307 (App. Div., 1980). The Appellate Division held that: (1) condominium units located one and one-half miles from hospital, and used to house resident and interim physicians and their families, were actually and exclusively used for hospital purposes; (2) each condominium unit for tax purposes was an exclusive and separate unit; and (3) six properties in immediate vicinity of hospital were entitled to exemptions, though some of the uses were transitory in connection with an expansion program.

Valuation—Joseph and Phyllis Petrizzo v. Bor. of Edgewater—2 N.J. Tax 197—(Tax Court of New Jersey, Feb. 9, 1981). Income approach used to value older multifamily four story walkup apartment property.

Taxpayer's attempt to develop a capitalization rate by use of mortgage equity band of investment concept not supported by record. Interest rate information should be found in the locality and not from the entire nation.

Sale of subject property held unreliable for valuation purposes by virtue of the favorable terms of the transaction.

Farmland Assessment—Woodland—Crop Land Harvested—Pinson v. Tp. of Bernards—1 N.J. Tax 351—(Tax Court of New Jersey, May 29, 1980). Action to review Somerset County Board of Taxation judgment finding the taxpayer's land to be crop land harvested and not, as contended by the taxpayer, woodland. The parties agreed that the subject lots met all of the statutory requirements for farmland assessments pursuant to *N.J.S.A.* 54:4-23.2 et seq. and that the only issue was the value to be ascribed to the land pursuant to *N.J.S.A.* 54:4-23.7.

Based on the uncontroverted testimony of the taxpayer that there was no cultivation of trees, and the natural growth of trees had no commercial value since the trees were too soft, and that in the tax year at issue, 1978, the taxpayer cut two cords of wood for firewood and approximately 40 cedar trees, which were given to the municipality of Basking Ridge, the court concluded that the subject lots did not fit any classification but woodland under any theory.

Farmland Assessment Rollback—Fred & Vondelle Plushanski v. Union Tp.—1 N.J. Tax 520, 176 N.J. Super 626—(Tax Court of New Jersey, September 29, 1980). Action to review assessor's determination of nonfarmland value used in calculation of the rollback tax assessment as set forth in *N.J.S.A.* 54:4-23.8.

The court accepted the assessor's use of the homesite valuation approach in determining the nonfarmland assessment of undeveloped land for the year of change in use and the two immediately preceding years.

The court concluded that the date of valuation for rollback assessments was not the date of change in use, but was the October 1st assessing date.

The court rejected discrimination relief because insufficient evidence was presented of nonfarmland value of the homesites and the level of assessment or ratio applicable in the municipality for the assessing dates in question.

Farmland—Taxes—Plushanski v. Union Tp.—(Tax Court of New Jersey, December 12, 1980)—Inasmuch as the homesite valuation approach is a proper approach for the valuation of rural farmland in the process of development and was used to value all similar property in the municipality, it was properly used here in allocating the assessment on the entire parcel to the portion of the parcel undergoing the change in use.

The proper rollback, assessment for the year of change in use is based on a valuation and assessment of the property as of the assessing date, not as of the date of change of use.

Taxes—Valuation—RCA Corp. v. East Windsor—1 N.J. Tax 481—(Tax Court of New Jersey, September 18, 1980). This case concerned a local property tax matter involving the valuation of land and buildings devoted to research and development of highly specialized technological products.

The most important criteria in the market approach to land value here was the size, zoning requirements and availability of utilities. Geographic location of comparable properties was less significant in this matter.

A reduction in value of improvements for functional obsolescence was warranted by virtue of obsolete structural features. A reduction for economic obsolescence was not justified due to lack of evidence demonstrating the constancy of the alleged economic burdens.

Valuation—Discrimination—RMP Holding Co. and Barto v. City of Passaic —1 N.J. Tax 359—(Tax Court of New Jersey, May 29, 1980). Taxpayer and municipality sought review of assessments on apartment building. Sale of subject property during year in issue under all the facts of the case was the best evidence of the property's true value.

Assessor's selection of sinking fund approach in determining recapture component in capitalization approach was inappropriate in this case.

Assessor's assessment practices coupled with director's Sales Ratio and Deviation Studies demonstrated planlessness and absence of any common level of assessment in the defendant municipality.

Presumption of Correctness—Rothman v. City of Hackensack—1 N.J. Tax 438—(Tax Court of New Jersey, August 26, 1980). Taxpayer did not overcome the presumption of correctness accorded to county tax board judgments with sufficient competent evidence. Property is to be assessed in its condition as of October 1 of the pretax year, and a deed recorded in resolution of a boundary dispute after the assessing date will not affect the area of the property to be assessed.

A notice of appeal has been filed with the Appellate Division in this case.

Exempt Property—Payment in Lieu of Taxes—Rutgers, The State University v. Piscataway Township—1 N.J. Tax 164—(Tax Court of New Jersey, July 10, 1980). The Tax Court held that the Rutgers University property consisting of the Athletic Center and the Ecological Preserve and Natural Teaching Area located in Piscataway Township is the equivalent of State property and is entitled to tax exemption for 1978 pursuant to *N.J.S.A.* 54:4-3.3. Such properties come within the scope of the provisions of Chapter 272 P.L. of 1977 (*N.J.S.A.* 54:4-2.2a) which involves the payment in lieu of tax provisions for State owned property within the municipality. The judgment also directs the assessor of Piscataway Township to comply with N.J.S.A. 54:2-2.2a *et seq.* by sending a statement of the 1978 taxable value assessments of the Rutgers properties to the Director of the Division of Taxation to determine liability for in lieu of property taxes.

The court also held that the treatment under different statutory provisions of a taxpayer's lands would not be inconsistent or uncertain as alleged by the defendant, but rather would be entirely consistent with the constitutional standard that property shall be assessed according to its use rather than its ownership.

The Court also held that since the Piscataway properties are fully part of Rutgers University, the Piscataway properties need not "abut" the central campus. The Piscataway properties come within the express language of *N.J.S.A.* 54:4-2.2a.

Factual Support Required for Claim of Unconstitutional Discrimination of N.J.S.A. 46:8B-19 Assessing Separately each unit of Condominium Property—Freeze Act—Lydia Safane et al. v. Borough of Cliffside Park—(Tax Court of New Jersey, November 1980). The Tax Court held that the Freeze Act (*N.J.S.A.* 54:2-43) provides that a final judgment rendered by the Tax Court involving real property assessments shall be binding on the municipality for the assessment year in issue and for two succeeding years. There was before the court the 1975, 1976 and 1977 assessments. The court refused to render an advisory opinion sought by plaintiffs as to the effect of the Freeze Act (*N.J.S.A.* 54:2-43) in the event the complaints for the 1976 and 1977 tax years were withdrawn. The question of the freeze act application is pre-mature since there was no 1975 judgment.

The court also held that the Tax Court is a constitutionally authorized court and has the judicial power to pass upon the constitutionality of a statute which is properly within the sphere of the Tax Court's subject matter jurisdiction.

The court also denied plaintiffs motion of the unconstitutionality of *N.J.S.A.* 46:8B-19, provided that each unit of condominium property shall be assessed separately as a single parcel. Plaintiffs claim a violation of the equal protection clause of the Fourteenth Amendment to the United States Constitution and Article VIII, par. 1, sec. 1 (the uniformity clause), of the New Jersey Constitution because of a deletion on January 25, 1975 of a provision in the original act that aggregate assessment of all the units cannot exceed the assessment which could otherwise have been made against such condominium property as a single property. Plaintiffs contend that the removal of the limitation on unit assessments so that they can now exceed an assessment for the condominium property as a single property, renders the remainder of the original text unconstitutional on the basis that it creates an unreasonable classification and an unconstitutional discriminatory effect in its application adverse to condominium ownership. It is claimed that condominium units are now classified with single family detached dwellings in contrast with cooperative apartment buildings which are assessed at a much lower rate. The court held that it will not take judicial notice of plaintiffs' suggestion that cooperative owners and homeowners are receiving favorable treatment by virtue of a provision in an act regulating condominiums. The court said that an equal protection issue does not arise merely through an assertion that someone else was dealt with differently. Plaintiffs must submit factual proof to support their claim. Since plaintiffs have not supported their theory of unconstitutional discriminatory effect their motion of unreasonable discrimination was denied.

Review of County Equalization Table—Filing Time Limit—City of Salem v. Salem County Board of Taxation—1 N.J. Tax 642—(Tax Court of New Jersey, August 29, 1980). The Tax Court's policy of strict application of the statute of limitations to the filing of the types of appeals as referred to in Horrobin v. Director, 1 N.J. Tax 213, 172 N.J. Super. 173, (Tax Ct. 1979) and Prospect Hill Apts. v. Boro of Flemington, 1 N.J. Tax 224, 172 N.J. Super. 245 (Tax Ct. 1979), applies equally as well to appeals from county equalization tables.

Exemption from Local Property Taxation—Buildings—The Salvation Army v. Alexandria Tp.—2 N.J. Tax 292—(Tax Court of New Jersey, March 2, 1981). Where the taxpayer used its land for hiking trails, campsites and instructional farming activity, an exemption of five acres per camp building was warranted under *N.J.S.A.* 54:4-3.6 since the land was necessary for the fair enjoyment of the buildings. However, permanent tent platforms were not buildings within the meaning of the statute for the purpose of qualifying additional five acre exemptions.

Widow of Disabled Veteran with a Dower Interest and as Personal Representative of the Estate for two minor children qualifies as legal owner of dwelling property and for tax exemption under N.J.S.A. 54:4-3.30(b)—Minnie Sheppard v. Willingboro Township—1 N.J. Tax 530, 176 N.J. Super 637—(Tax Court of New Jersey, September 30, 1980)—The Tax Court held that a widow of a one hundred percent permanently disabled veteran who occupied the same dwelling house which was devised by will to the deceased veteran's two minor children was entitled to tax exemption for such property pursuant to *N.J.S.A.* 54:4-3.30(b). The Court held that the widow qualified as legal owner of the property because of her dower interest in the subject property and because of her power over the title of the remainder, as personal representative of the estate for two minor children. To qualify for the tax exemption, the claimant widow of the deceased veteran had to meet four requirements under the statute. The only issue in this case was whether the widow met the legal ownership requirement.

The Court held that the widow's dower interest in the subject property of "1 full and equal half part" for the term of her natural life, give her rights which are the same as a legal owner of that interest. In addition, as administrator c.t.a. of the veteran's estate, under N.J.S.A. 3A:2A-55 she has the same power over the title to property of the estate as an absolute owner would have, however it is as trustee for the benefit of creditors, if any, and thereafter for others interested in the estate which in this case are the infant children of the decedent. During her tenure as personal representative of the estate and so long as the estate is the owner of the dwelling, the widow plaintiff, having power over the title, has legal title to that portion conveyed to the children and the children own the equitable title. Thus plaintiff, has sufficient title to qualify as the legal owner of the subject property within the meaning of *N.J.S.A.* 54:4-3.30(b) and therefore she has met all the requirements entitling the property to tax exemption.

Exemption—Social Fraternities—Sigma Phi Epsilon et al v. City of Hoboken—1 N.J. Tax 607—(Tax Court of New Jersey, November 12, 1980). Action to review Hudson County Board of Taxation's denial of exempt status to properties owned by social fraternities located at Stevens Institute of Technology.

The Court concluded that plaintiffs were not entitled to an exemption under *N.J.S.A.* 54:4-3.26 as fraternities "organized and operated in substantial part for charitable or educational purposes." Plaintiffs' alleged educational and charitable activities were occasional, spasmodic and clearly incidental and subordinate to the primary purposes of providing living accommodations in a congenial social environment for its members.

Farmland Assessment—Freeze Act—Norman L. Sirota v. Tp. of Howell—1 N.J. Tax 280—(Tax Court of New Jersey, June 9, 1980). Taxpayer's property qualified for farmland assessment for the years 1973, 1974 and 1975. The Division of Tax Appeals found the value for the year 1973 and the taxpayer sought to apply *N.J.S.A.* 54:2-43 to freeze the 1973 value for the years 1974 and 1975. Although the Freeze Act does not apply to freeze the farmland qualification, if property has already qualified for farmland assessment in 1973, 1974 and 1975 then the Division of Tax Appeals "value" for 1973 will be applied to 1974 and 1975 absent changes in the value of the property occurring after the assessment date or a complete revaluation of all real property in the taxing district.

Freeze Act Prevents Increasing Land Value in 1977 Where Appeal in 1976 Allowed Reduction in Value of Improvements—Township of Springfield v. Irwin Weinberg and Yale Manoff—178 N.J. Super 83—(App. Div. 1981)—The Appellate Division affirmed the judgment of the former Division of Tax Appeals that the Freeze Act applied to a 1977 increase in the land value of the subject property over the 1976 assessment. The defendants-respondents had purchased the property on which was a 2 family residence and sought to convert the property to a commercial use. The two-family residence was unoccupied and was subsequently gutted. In 1976 the County Board reduced the assessment on the building. In 1977 the Township sought to increase the land assessment to a higher level value applicable to commercial use. The court held that the Freeze Act (*N.J.S.A.* 54:3-26) prevented a change in the assessment for 2 assessment years succeeding the assessment year, except as to changes in value of the property occurring after the assessment date. The court held that the County Board's judgment with respect to its judgment on the 1976 assessment was entitled to Freeze Act protection in all respects where one component, even if not both of the total assessments is determined by the county board upon an adjudication on the merits. The assessment of real property is, despite its assignment of separate land and building values, essentially a unitary concept pertaining to total true value for purposes of an *ad valorem* tax. What is ultimately at stake at both the municipality and the taxpayer is the number of total tax dollars a single piece of real property, improved or unimproved is accountable for. The Court held that the county board judgment applied to the total assessment for 1976 and the Township could not in 1977 increase the total assessment simply by increasing the undisputed component which is the assessment on the land.

NOTE: The functions of the Division of Tax Appeals were by the 1979 amendment (L. 1979, c. 114 effective July 1, 1979), transferred to the Tax Court, created by *N.J.S.A.* 2A:3A-1 *et seq.* (L. 1978, c. 33 approved June 13, 1978).

Valuation—Square Circle Sportsmen of Camden City, Inc. v. Bor. of Gibbsboro—1 N.J. Tax 337—(Tax Court of New Jersey, May 29, 1980). Defendant's method of calculating original reproduction costs and depreciation rate following the Real Property Appraisal Manual for New Jersey Assessors found to be more accurate and persuasive than plaintiff's evidence, which contained no proofs to support his per square foot values. Plaintiff did not submit proof to support his claim of a high physical, functional and economic depreciation factor.

After analyzing the proofs, the court found that the original land assessment was too high while the original improvement assessment was too low. The court's total assessment reflects a reduction from the total original assessment.

Valuation—Stanford Enterprises v. City of East Orange—1 N.J. Tax 317—(Tax Court of New Jersey, May 22, 1980). The opinion of taxpayer's appraisal expert based only upon sales that were subsequent and remote to assessment date was insufficient to rebut the presumptive correctness of the county tax board's judgment.

Exemption—Faculty Residence—The Trustees of the Stevens Institute of Technology v. City of Hoboken—1 N.J. Tax 598—(Tax Court of New Jersey, November 10, 1980). Plaintiff claimed exemption with respect to property used as a residence by the school treasurer and his family. The Hudson County Board of Taxation denied the claim for 1978, but allowed it for 1979.

The Court found that the monthly rental paid by the treasurer to plaintiff was substantially less than the fair rental value of the premises and that plaintiff actually sustained a loss on the employee's occupancy. The primary purpose of the rental arrangement was the mutual desire of plaintiff and the treasurer that the latter live on campus, thereby increasing the treasurer's availability to the faculty and other officials of the institution and relieving the employee of a burdensom daily trip from his home in Marlboro Township to Hoboken. The Court concluded that the premises in question were entitled to exemption under *N.J.S.A.* 54:3.6 for 1978 and 1979 as property used for educational purposes.

Exemption—Social Fraternities—The Trustees of the Stevens Institute of Technology v. City of Hoboken—1 N.J. Tax 602—(Tax Court of New Jersey, November 12, 1980). Action to review Hudson County Board of Taxation's denial of plaintiff's exemption claim with respect to campus properties leased to certain social fraternities.

The Court concluded that plaintiff was not entitled to an exemption under *N.J.S.A.* 54:4-3.26 because the lessee fraternities did not "have legal or beneficial ownership of such property" within the meaning of the statute.

Plaintiff's alternative claim that the properties were used as student dormitories and were therefore exempt under *N.J.S.A.* 54:4-3.6 was denied on the ground that plantiff had no control over the assignment of living accommodations.

Timeliness of Filing—Sun Life Assurance Co. of Canada v. City of Orange—2 N.J. Tax 25—(Tax Court of New Jersey, December 24, 1980). The requirements of timely filing is a jurisdictional prerequisite and tolling the statute of limitations would not serve the underlying purpose of *N.J.S.A.* 54:2-39.

Parties may not grant jurisdiction by consent in case of untimely filing.

Discrimination—Tompkins Tidewater Terminal v. Town of Kearny—1 N.J. Tax 590—(Tax Court of New Jersey, November 5, 1980). Averaging of Director's ratios of prior years in order to arrive at a common level of assessment for the year in question was within the discretion of the trial judge.

For any year for which Chapter 123 of the Laws of 1973 is applicable (there, 1978) the average ratio as provided by Chapter 123 must be applied in correcting discriminatory assessments.

Excludable Sale from table of equalized valuation—Union Township v. Director, Division of Taxation—1 N.J. Tax 15, 176 N.J. Super 239—(Tax Court of New Jersey, January 30, 1980)—The Tax Court held that in the Director's determination of equalized valuations the allocation of the sale price for land and equipment set forth by the parties in the deed cannot be ignored; the sale of the truck depot falls within category 23 of the director's nonusable deed transactions and was properly excluded from his study of the assessment practices in the township.

The director's use of a class 2 ratio in the absence of a class 4 ratio is unquestionably reasonable and is sustained.

Valuation—Discrimination—Otto Venino, Jr. and Thomas M. Venino v. Borough of Carlstadt—1 N.J. Tax 172—(Tax Court of New Jersey, August 11, 1980.) The Tax Court affirmed the assessment of $415,500 on the property in question for the years 1974 through 1978. The land in question is subject to the jurisdiction of the Hackensack Meadowlands Development Commission (HMDC) and is located in a HMDC zone known as island residential (IR4) which requires development by the owner of at least 80% (approximately 1000 acres) of the lands located in the IR zone. The land in question contains 16.64 acres of unfilled meadowlands. The Court in affirming the assessment relied upon evidence presented by the defendant on the sale of a 10.02 acre tract of neighboring unfilled meadowland in the IR 4 zone. The Court said that evidence of comparable sales is effective in determining value only where there is a substantial similarity between the properties so as to admit of reasonable comparison. The taxpayers mistakenly claimed that because their tract cannot be developed independently of the balance of the land in the Island Zone, it cannot be sold independently and must therefore be valued as part of a larger parcel. The Court disagreed and said that this land can be developed and sold as is and that while zoning is a factor to be considered in the true value equation, it is quite apparent that the zoning limitation of this subject tract has had little or no impact on its value.

As to the issue of whether plaintiffs were entitled to discrimination relief, the Court found no common level existed during the tax years 1974 through 1977. However, the Court said that a finding that no common level existed does not ipso facto entitle a taxpayer to a ratio judgment. To obtain such relief a taxpayer must be taxed at a substantially higher rate than the Director's average ratio. The taxpayer in this case has not been taxed at a ratio of assessment to true value substantially higher than the Director's average ratio and accordingly is not entitled to discriminatory relief.

The Court also found that for the year 1978 the application of the average ratio pursuant to *N.J.S.A.* 54:2-40.4 is not warranted. Utilizing the unweighted, unclassified arithmetic average as of October 1, 1977, the ratio of assessment to true value was between the upper and lower limits for 1978 and did not exceed these limits. Therefore taxpayer was not entitled to discriminatory relief for 1978.

Taxes—Valuation—Joseph Warren v. Tp. of Jackson—1 N.J. Tax 536—(Tax Court of New Jersey, September 30, 1980). When using the market data approach to valuation, comparable sales must be considered with regard to time of sale, location of property, physical characteristics of the property and terms and conditions of sale, and the failure to do so will result in the court's not having substantial, competent and credible evidence to make a finding of value.

A trustee holding title to the property for persons otherwise entitled to a senior citizen deduction has the right to claim the deduction against the taxes assessed against such real property.

Cemeteries—Exemptions—Washington Cemetery Assoc. and Degel Habonim Cemetery Assoc. v. Tp. of S. Brunswick—1 N.J. Tax 157—(Tax Court of New Jersey, June 26, 1980). Actions to review judgments of Middlesex County Board of Taxation, which held two buildings owned by plaintiff cemetery companies were not exempt from local property taxation.

Analogizing to the language in *N.J.S.A.* 54:4-3.6, which provides exemption for buildings "actually used" for certain tax exempt purposes enumerated therein, and the decisional law construing that provision, the Court concluded that buildings provided superintendent and laborers and land upon which they were situated were reasonably designed for the efficient functioning of the cemeteries and were "used for the operation and maintenance of lands" dedicated for cemetery purposes and therefore exempt from local property taxation pursuant to *N.J.S.A.* 8A:5-10.

Valuation—Wayne Mall Inc. v. Tp. of Wayne—2 N.J. Tax 1—(Tax Court of New Jersey, July 22, 1980). Local property tax law required the valuation of entire shopping center property, not the valuation of the owner's title. Where neither party introduced evidence of the income of the car wash, the cost approach to value was used.

Constitutional Law—Tax Court—Ferdinand Weisbrod et al v. Tp. of Springfield—1 N.J. Tax 583—(Tax Court of New Jersey, October 29, 1980). The Tax Court has the judicial power to pass upon the constitutionality of a statute where the statute is properly within the sphere of the Tax Court's subject matter jurisdiction.

Valuation—Discrimination—Whippany Assoc. and Marine Midland Realty Credit Corp. v Tp. of Hanover—1 N.J. Tax 325—(Tax Court of New Jersey, May 29, 1980). Review of judgment of Morris County Board of Taxation affirming assessments on industrial property. Sale of subject by a bank that took title in lieu of foreclosure is not a reliable indicator of value. Reproduction cost less depreciation is most appropriate approach in valuing subject. Due to its poor physical condition the subject property did not increase in value at the same rate as other properties in the township. Since subject is being taxed at a much higher rate than other properties in township, taxpayer is entitled to relief from discrimination. Ratio based on common level of all taxable real property will be applied to true value.

Untimely Filing of Counterclaim—Curtiss-Wright Corp. v. Bor. of Wood-Ridge—2 N.J. Tax 143—(Tax Court of New Jersey, January 29, 1981). Where taxing district made motion under R. 4:7-4 and R. 8:3-2 to file untimely counterclaim in response to a timely field direct complaint to the Tax Court, R. 8:2(c), on grounds of excusable neglect, estoppel and the tolling of the statute of limitations, tax court held that because in this case the counterclaim addressed the same issues as the complaint, the counterclaim would not be regarded as a new cause of action and no prejudice to the taxpayer would result from permitting its filing to avoid manifest injustice.

Statute of Limitations—Riteway Rentals, Inc. v. Director, Div. of Motor Vehicles—2 N.J. Tax 117—(Tax Court of New Jersey, January 14, 1981). Taxpayer's refund claims pursuant to the Motor Fuels Use Tax Act were denied by the Division of Motor Vehicles. Taxpayer appealed to the Division of Tax Appeals 68 days after denial of some of its claims and 73 days after denial of its other claims.

The legislature did not intend the more liberal statute of limitations contained in the Tax Court statute to apply retroactively to all actions pending in the Division of Tax Appeals, which were transferred to the Tax Court. A 30-day statute of limitations applied instead of a 90-day statute of limitations, and taxpayer's complaint was dismissed for failure to file within the statutory time.

SALES TAX

Repair Services For Aircraft Performed In New Jersey Shipped By Plaintiff To Out-Of-State Customers Is Subject To Sales Tax Assessment For The Period August 12, 1971 to June 30, 1973—Airwork Service Division of Pacific Airmotive Corporation v. Director, Division of Taxation—2 NJ TAX 329 (Tax Court of New Jersey, March 27, 1981). The Tax Court held that repair services performed on aircraft engines in this State which plaintiffs shipped to its customers out-of-state was subject to sales tax assessment for the period of August 12, 1971 to June 30, 1973. Defendant's motion for summary judgment was granted with respect to all issues except the duplicative taxation aspect of the commerce clause of the United States Constitution, and with respect to which the defendant's motion was denied. As to the issue of the duplicative taxation aspect of the commerce clause, the parties will be given an opportunity to submit proofs. However, the plaintiff bears the burden of proof with respect to this issue.

The court held that the defendant has the power to assess taxes under *N.J.S.A.* 54:32B-24 independent of the requirement to adopt rules and regulations. A change in the position of the Director with respect to subjecting to tax repair services performed in New Jersey for out-of-state customers was published in a late 1973 issue of the State Tax News. However, the assessment which covers a prior period did not antedate the Division of Tax Appeals decision in the *Fisher-Stevens* case (August 12, 1971) which held that all sales of direct mailing services performed in New Jersey on mail to out-of-state addresses were subject to tax. (Affirmed by the App. Div. 1972, 121 NJ Super 513) An amendment to *N.J.S.A.* 54:32B-3(b)(2) was made in 1977, by c.54 P.L. 1977 (approved April 5, 1977) to exempt from sales tax services performed on tangible personal property which is delivered to the purchaser outside New Jersey for use outside this state.

The court also held that defendant's failure to comply with the notice and hearing requirements of the Administrative Procedure Act with respect to rule-making did not deprive plaintiff of due process, nor did its alleged detrimental reliance upon defendant's earlier position that the disputed transaction were non-taxable estop defendant from assessing and collecting the tax.

The court also held that there was no violation of either the due process or equal protection clauses of the United States Constitution.

The court in determining whether the interstate commerce clause of the United States Constitution was violated followed the United States Supreme Court decision in *Complete Auto Transit Inc. v. Brady,* 430 U.S. 274 (1977) which ruled that a state tax is not an unconstitutional burden upon interstate commerce if (1) there is a sufficient nexus with the state to justify the tax; (2) the tax is fairly related to the benefits provided by the state to the taxpayer; (3) the tax does not discriminate against interstate commerce and (4) the tax is fairly apportioned to local activities. The court held that the first three tests were satisfied. The fourth test which is to avoid multiple taxation of the same transaction by two or more states requires presentation of proofs by the parties. The plaintiff will bear the burden of proof with respect to this issue.

NOTE: Amendements to the Sales and Use Tax Act was made by c. 54 P.L. 1977 (approved April 5, 1977) provides that services otherwise taxable under *N.J.S.A.* 54:32B-3(b)(1) and (2) are not subject to tax where the tangible personal property upon which the services were performed is delivered to the purchaser outside this State for use outside this State.

Repair Services To Buses Exempt From Tax—Body-Rite Repair Company, Inc. v. Director, Division of Taxation—and Peter Picardi t/a M&P Sales Co. v. Director, Division of Taxation, 178 N.J. Super. 263 (App. Div. 1981). The Appellate Division reversed the Division of Tax Appeals and held that appellants are not liable for assessment of sales tax for repair services on motor buses which provide transportation of persons. The court held that it was the intention of the legislature to include repair services in the exemption provided for in *N.J.S.A.* 54:32B-8(cc). The court said that the legislative intent of *N.J.S.A.* 54:32B-8 and of cognate enactments is clear, that is, to subsidize public transportation and specifically, to relieve it of the burden of the sales tax. Subsection 8(cc) provides for an exemption from tax of sales of buses for public passenger transportation, including repair and replacement parts therefor to bus companies whose rates are regulated by the Interstate Commerce Commission or the Board of Public Utilities. A dissenting opinion was filed based upon the reasoning in the case of *Rockland Coaches, Inc. v. Director, Division of Taxation,* Division of Tax Appeals (No. S.T. 435-77) October 10, 1979.

NOTE: Chapter 33 P.L. 1978 (approved June 13, 1978) establishes a Tax Court and abolishes the Division of Tax Appeals.

NOTE: Chapter 105 P.L. 1980 (approved September 11, 1980) renumbers *N.J.S.A.* 54:32B-8(cc) to *N.J.S.A.* 54:32B-8.28.

Business Personal Property Tax—Bulk Sale Transfer Not Limited To Definition In Uniform Commercial Code—Frank L. Bunting v. Director, Division of Taxation—1 N.J. Tax 189, 176 N.J. Super. 262—(Tax Court of New Jersey, August 27, 1980.) The Tax Court affirmed the Assessments of the Director of the Division of Taxation for Sales Tax and Business Personal Property Tax against the plaintiff for failure to give notice of the sale of certain business equipment under the bulk sale provisions of both these statutes. (*N.J.S.A.* 54:32B-22(c) and *N.J.S.A.* 54:11-15). The Court held that the definition of a bulk transfer was not limited to the definition contained in the Uniform Commercial Code, Title 12A of the Revised Statutes of New Jersey. Accordingly, the plaintiff was subjected to personal liability upon the failure to give notice to the Director, that the bulk transfer of equipment not in the ordinary course of transferor's business was made even though without the transfer of any inventory. The Court held that a purchaser of all or part of a business who fails to notify the Director of the purchaser's acquisition thereof assumes the obligation of the taxpayer. This would encompass the sale of equipment, inventory, real property, goodwill or any other such business asset. The notification provisions in both statutes is more encompassing than the term bulk transfer as used in the Uniform Commercial Code.

The Court said there is no apparent limitation on the dollar amount of delinquent tax liability that may be assumed by the purchaser of a business if he fails to properly notify the Director of the Division of Taxation of an impending bulk sale. A purchaser may, therefore, assume personal liability for the seller's delinquent taxes in excess of the price he pays for the business assets.

No Set-Off of Sales Tax Allowed on Unpaid Installments For Repossessed Property Sold Under An Installment Sales Agreement—Commercial Refrigeration & Fixtures Co., Inc. v. Director, Division of Taxation— 2 NJ Tax 415 (Tax Court of New Jersey, April 23, 1981.) The Tax Court held that plaintiff may not set-off against current sales tax payments, the sales tax remitted on repossesed tangible personal property sold pursuant to an installment sales agreement. The Court said that the Director has not adopted any rule permitting the payment of sales tax upon the collection of installment payments. Therefore, sales tax on an installment sale must be collected all at once even though the sales price is collected over a period of time. In order to obtain a refund of the sales tax remitted on the unpaid installment sales price, the refund procedure must be followed within the 2 year statutory period. (See *N.J.S.A.* 54:32B-12(c) and 20(a)). Since the plaintiff did not follow the refund procedure within the 2 year statutory period, the defendant's motion for summary judgment was granted.

Exemption Under N.J.S.A. 54:32B-8(x) Applies To Transportation Equipment Rentals Within Trucking Trade And Not To Deliver A Business's Own Goods To Its Customers—Container Ring Co., Inc., Plyfiber Container Corp., and Eastern Steel Barrel Corp. v. Director, Division of Taxation— (App Div 1981) (unreported). The Appellate Division affirmed the Tax Court which upheld an assessment against the plaintiffs and denied their refund claim for exemption from sales tax under *N.J.S.A.* 54:32B-8(x). It was held that this section in the Sales and Use Tax Act was meant to exempt rentals of transportation equipment within the trucking trade and did not include a business, such as in this case, utilizing leased transportation equipment to deliver its own goods.

The Appellate Court noted that plaintiffs are not engaged in a regular trade or business involving carriage of freight. The movement of their personal property is incidental to their business but it is not in itself their business. Petition for cert to NJ Supreme Court denied 87 N.J. 416 (1981).

Exemption Under N.J.S.A. 54:32B-8(x) Applies To Transportation Equipment Rentals Within Trucking Trade And Not To Deliver A Business's Own Goods To Its Customers—Container Ring Co., Inc., Plyfiber Container Corp., and Eastern Steel Barrel Corp. v. Director, Division of Taxation—1 N.J. Tax 203—(Tax Court of New Jersey, August 29, 1980.)—The Tax Court upheld an assessment against the plaintiffs and the denial of their refund claim for exemption from sales tax under *N.J.S.A.* 54:32B-8(x). The Court held that this section in the Sales and Use Tax Act was meant to exempt rentals of transportation equipment within the trucking trade and did not include a business, such as in this case, utilizing leased transportation equipment to deliver its own goods.

The Court pointed out that in order for the rental of trucks to be exempt transactions under *N.J.S.A.* 54:32B-8(x), three conditions must be fulfilled: (1) the lessor must not be engaged in a regular trade or business offering the renting or leasing of transportation equipment to the public; (2) the sales or use tax must have been paid at the time of the purchase of the transportation equipment; and (3) the lessee must be engaged in a regular trade or business involving carriage of freight by the leased transportation equipment.

The Court held that the phrase "carriage of freight" refers to goods transported by common carriers. The exemption provision of *N.J.S.A.* 54:32B-8(x) was intended to exempt transportation equipment rentals only in the event that such leases were being made to an entity which uses the leased equipment to transport goods for hire. The leasing of trucks and trailers by the plaintiffs for the delivery of its manufactured goods to its respective customers is not within the meaning of "a regular trade or business involving carriage of freignt by such vehicles."

Grinding Balls Used Merely To Reduce Size Of Materials To A Powder Is Not A Refining Process Under *N.J.S.A.* 54:32B-8(t). Grinding Balls, Inc. v. Director, Division of Taxation, 1 N.J. Tax 514, 176 N.J. Super 620—(Tax Court of New Jersey, September 26, 1980.)—The Tax Court upheld the denial of a refund claim to the plaintiffs on the grounds that the exemption in *N.J.S.A.* 54:32B-8(t) does not apply to the sale of grinding balls used to reduce the size of certain materials to a powder. The balls are used in the paint, cement and coal businesses to grind certain materials such as limestone, magnasite, titanium-oxide, carborundum and paint pigments into a powder. The Court held that the grinding balls aro not a chemical or catalyst since the use made of them does not induce or cause a chemical process. The Court differentiated this use from the interpretation of section 8(t) in the case of *Ramac Explosives, Inc. v. Director, Division of Taxation,* 125 N.J. Super. 154 (App. Div., 1973) affirmed 64 N.J. 551 (1974). The Court said that the instant case differs from *Ramac, supra,* in that here no extraneous matter is removed from the particles ground. The grinding of particles into a powdery state does not remove any impurities from the initial component nor does it produce a final product that differs chemically. The mere physical reducing of a material to a powdered form does not constitute a "refining process" within the meaning of *N.J.S.A.* 54:32B-8(t). Therefore the exemption granted by section 8(t) does not apply to the sale of plaintiff's grinding balls.

Plates and Dies Used In Manufacturing Of Printed Boxes Or Cartons Are Subject To Tax—Logistics Industries Corp. v. Director, Division of Taxation and Lydall Atlantic, Inc. v. Director, Division of Taxation—2 NJ Tax 484—(Tax Court of New Jersey, May 21, 1981.) The Tax Court upheld an assessment for sales tax made against the plaintiff with respect to the purchase and sale by plaintiff of certain plates and dies used in its manufacturing of printed boxes or cartons for use by the pharmaceutical industry. The court held that the plates and dies were not exempt from sales tax under *N.J.S.A.* 54:32B-8(o) as labels or other wrapping supplies which are incidental to the delivery of personal property. The court said that the exemption is for the sale of wrapping supplies, such as labels when the wrapping supplies are used in a manner incidental to the delivery of other types of personal property. The exemption does not apply to the personal property used to manufacture the labels or other wrapping materials. The Director concedes that plaintiffs sale of the finished boxes to its customers is not taxable because of the exemption under section 8(o).

The Court also held that the purchase and sale of the plates and dies was not exempt under *N.J.S.A.* 54:32B-2(e)(1)(A) as a sale of tangible personal property, for resale purposes or which becomes a component part of a product produced for sale by the purchaser. The plates and dies are used to produce the finished product, they are discarded in the process and do not in any manner become a component part of the boxes. Since the plates and dies are not a component part of the boxes when sold, there is no double taxation if the plates and dies are taxed when bought and sold.

Purchase of Aircraft and Parts and Equipment Used On Commuter Service Airlines and For Charter Flights Principally In Interstate Commerce Is Subject To Sales Tax—Monmouth Airlines Inc. v. Director, Division of Taxation—2 NJ Tax 47—(Tax Court of New Jersey, December 17, 1980.) The Tax Court affirmed the Director of the Division of Taxation in his determination that the purchase and rental of certain aircraft and the purchase of aircraft parts and equipment is subject to sales tax. The aircraft were used for commuter air service, charter flights principally in interstate commerce and a flight school. The court in holding that the tax is not an unconstitutional burden on interstate commerce followed the U.S. Supreme Court holding in the case of *Complete Auto Transit, Inc. v. Brady,* 430 U.S. 274 (1974). In that case the U.S. Supreme Court held that a state tax is not an unconstitutional burden upon interstate commerce if: (1) There is sufficient nexus with the state to jusify the tax, (2) the tax is fairly related to the benefits provided by the state to the taxpayer, (3) the tax does not discriminate against interstate commerce and (4) the tax is fairly apportioned to local activities.

(1) The home base for taxpayer's aircraft at Monmouth Airport provides a substantial nexus with New Jersey; (2) a sales or use tax based upon a reasonable percentage of the sales price is not unreasonably related to the benefits provided by the State; (3) the tax applies to those engaged in intrastate as well as interstate commerce and there is no discrimination against corporations engaged in interstate commerce; (4) there is no showing that taxpayer has been subjected to double or multiple taxation. No assessment against taxpayer has been made by any other jurisdiction.

The court also found the imposition of the tax is not in violation of the equal protection clause of the United States and New Jersey Constitutions. The taxpayer sought discovery of seven other airlines tax returns to prove that they were singled out for audit or enforcement. The court held this would violate the confidentiality provision of the State Tax Uniform Procedure Law at *N.J.S.A.* 54:50-8(a). The permission to disclose such records in state tax proceedings refers to the taxpayers records. Selective enforcement is not in itself denial of equal protection. It must be shown that the selection is based upon an arbitrary classification. Taxpayer has failed to meet this burden.

The court also held that the rentals paid under leases for two aircraft were not part of a financial transaction for the aircraft held as security so as to be exempt from sales tax under *N.J.S.A.* 54:32B-2(e)(3)(G). The test for distinguishing between a completed sale and a sale only for financing purposes is based not upon the form of the transaction but upon the objective economic realities and the intent of the parties. The factors to be considered are the terms of the lease, the rental paid, options to renew or repurchase and the surrounding circumstances. The court found that in this case there was a completed sale and a lease back and that the transaction was not entitled to the security exemption from sales tax.

The court also found that the exemption from sales tax in *N.J.S.A.* 54:32B-8(bb) for retail sales of railroad rolling stock and sale of buses for public passenger transportation did not apply by implication to aircraft used as common carriers. Recently, the Legislature enacted *N.J.S.A.* 54:32B-8.35 (P.L. 1980 c. 98 approved September 4, 1980, effective January 1, 1979) which exempts the sale and repair of certain aircraft replacement parts, machinery and equipment from sales and use tax. The amendment confirms the prior intent of the statute was not to exempt such sales under subsection 8(bb).

The aircraft do not come under the nontaxability of aircraft purchased exclusively for resale or rental if a Resale Certificate is used (4 New Jersey State Tax News 110 (1975).

Deficiency Assessment Relying On Taxpayer's Alcoholic Beverage Tax Reports Upheld—Joseph G. Ridolfi, t/a Hub Bar and Liquor Store v. Director, Division of Taxation—1 NJ Tax 198—(Tax Court of New Jersey, August 27, 1980.) The Tax Court affirmed a deficiency assessment imposed by the Division of Taxation under the Sales Tax Act *N.J.S.A.* 54:32B-1 et seq. covering the period January 1, 1970 through June 30, 1972 against the plaintiff's package liquor/store and bar. The Court held that the Division was justified in increasing the taxable sales and to arrive at the percentage of nontaxable beer sales by relying on the taxpayer's beverage tax returns and the figures contained therein for audit purposes. The court said that the Sales Tax Act provides that all receipts for property of any type are presumed to be taxable. *N.J.S.A.* 54:32B-12(b). Moreover, the statute specifically gives the Division the authority to readjust and redetermine the taxable sales based upon external indices. *N.J.S.A.* 54:32B-19. The absence of specific sales information as to dollar volume of taxable and nontaxable items makes such action necessary in this case. Having taken this action, the presumption of correctness attaches and it is the obligation of the taxpayer to overcome this burden by competent evidence.

The Court concluded after reviewing all of the evidence that the taxpayer did not overcome the presumption of correctness by competent evidence. The Court also reviewed the audit figures and concluded that the tax deficiency imposed was reasonable and justified by law.

NOTE: The 5% sales tax on alcoholic beverages was replaced effective August 1, 180 by the 6.5% tax upon alcoholic beverages provided for in the Alcoholic Beverage Wholesale Sales Tax Act (Chapter 62 P.L. 1980 approved July 7, 1980). Also see (Chapter 61 P.L. 1980 approved July 7, 1980).

UNINCORPORATED BUSINESS TAX—RETAIL GROSS RECEIPTS TAX—BUSINESS PERSONAL PROPERTY TAX

Retail Gross Receipts Tax—Business Personal Property Tax—Constitutionality of The Three Taxes Upheld—Joseph Ponzio, t/a Ponzio Fuel Company et al v. Director, Division of Taxation, United States District Court, District of New Jersey Civil No. 624, March 3, 1981. The United States District Court, District of New Jersey upheld the constitutionality of the Unincorporated Business Tax, the Retail Gross Receipts Tax and the Business Personal Property Tax as not violative of the due process clause and equal protection clause of the United States Constitution. The court found that there was a rational basis to distinguish a self-employed individual engaged in an unincorporated business from an individual who is a wage earner. Therefore, there was no violation of plaintiff's civil rights and of the due process and equal protection clauses of the United States Constitution.

MISCELLANEOUS

Tenant's Rebate, Clay et al v. East Orange et al, 177 N.J. Super. 79 (Law Div., Essex County, 1980). The Superior Court, Law Division, Essex County, held that: (1) sewerage service charge was not to be included in determination, made under Tenants Property Tax Rebate Act, of "property tax reduction," where sewerage service charge was utility charge rather than tax, and such charge was computed in manner entirely different from local property tax, and (2) landlords were not liable to municipalities for penalty for failure to provide property tax rebates to tenants where extenuating circumstances of amibiguity in governing provision of Tenants' Property Rebate Act existed.

Pennsylvania Judgment for a Fine for Failure To File Philadelphia Wage Tax Returns Given Full Faith and Credit In New Jersey Courts—Philadelphia v. Austin 86 N.J. 55 (1981). Suit was brought on a Pennsylvania judgment for a fine for failure to file tax returns required by Philadelphia wage tax ordinance. The District Court, Burlington County, found the judgment was entitled to full faith and credit and granted motion for summary judgment in favor of Philadelphia, 171 N.J. Super. 118, and appeal was taken. The Supreme Court, held that judgment was entitled to recognition in New Jersey under principles of full faith and credit and comity. The court held that there was no violation of the penal exception to the full faith and credit clause in giving recognition to the Pennsylvania judgment in the New Jersey courts.

New Jersey Courts Must Give Full Faith And Credit To A Pennsylvania Judgment And Civil Penalty For Collection of Philadelphia Wage Tax—City of Philadelphia v. Henry H. Stadler, et al., 173 N.J. Super. 235 (App. Div., 1980). The Appellate Division affirmed the summary judgment of the District Court of Burlington County, 164 N.J. Super 281 (Cty. D. Ct. 1978), which held that New Jersey Courts must give full faith and credit to a Pennsylvania judgment for the collection of the Philadelphia Wage Tax and a civil penalty against New Jersey residents working for the Federal government in Philadelphia. Petition for certification denied 85 N.J. 465 (1980).

ATTORNEY GENERAL OPINIONS

Motor Fuels Tax—A Person Who Produces Ethanol And Blends It Into Gasohol Is Subject To Licensing, Tax And Reporting Provisions—Opinion #M80-4565 September 5, 1980. The Office of the Attorney General has advised that a person (as defined in *N.J.S.A.* 54:39-4) primarily engaged in a business unrelated to the sale and distribution of motor fuels but who also produces ethanol, blends gasohol, and sells or uses these products is a distributor under the Motor Fuels Tax Act, whether or not ethanol and gasohol are for exclusive use on his own property. This applies to gasohol, regardless of its use, and to ethanol, when used or sold for use in internal combustion engines and if it meets the prescribed standards. As a distributor, a person is subject to the Act's licensing, reporting and tax provisions. A person is a distributor and subject to the Act when the ethanol and gasohol are for exclusive use on his own property such as a farm; and when these products are sold to fellow members of a cooperative association such as a co-operative farmers association for their own use on their own property or for use other than on their own property. It should be noted that any producer of ethanol, blender of gasohol or user of either fuel may claim a refund under Section 66 of the Motor Fuel Tax Act *(N.J.S.A.* 54:39-1 *et seq.)* on account of any refundable use of either fuel.

Homestead Rebate Real Property Owned By A Corporation Is Not Entitled To A Homestead Rebate—Opinion AAA No. M80-4574, September 18, 1980.—The Office of the Attorney General has advised that when title to homestead property is held by a corporation other than a cooperative or mutual housing corporation, no homestead rebate may be granted. The Homestead Tax Rebate Act at *N.J.S.A.* 54:4-3.80 only allows a homestead rebate where title is held by another for the benefit of a resident shareholder in a cooperative or mutual housing corporation. It was the legislative intent to exclude corporate held property (other than cooperative or mutual housing corporations) from property within the scope of the homestead rebate statute.

Water Company Organized As A Non-Profit Corporation Without Capital Stock Is Subject To The Public Utility Franchise And Gross Receipts Taxes. —AAA No. M80-4593, October 3, 1980.—The Office of the Attorney General has advised that a water company organized as a non-profit corporation without capital stock under the provisions of *N.J.S.A.* 15:1-1 *et seq.* is subject to the Public Utility Franchise and Gross Receipts taxes as set forth in *N.J.S.A.* 54:30A-49 *et seq.* The language of *N.J.S.A.* 54:30A-51 merely emphasizes that if stock were issued, the taxes imposed by the Public Utility Franchise and Gross Receipts taxes is to be the exclusive means of taxing public utility companies, as opposed to the imposition of a tax on the corporations stock in the hands of the shareholders. *N.J.S.A.* 40:62-23 is a clear expression of the legislative intent to subject municipally owned water or other utility companies to the same taxes imposed upon privately owned utility companies. Inasmuch as there is no specific statutory exemption provided to utility companies having no capital stock or shareholders, such companies are subject to the Public Utility Franchise and Gross Receipts taxes as set forth in *N.J.S.A.* 54:30A-49 *et seq.*

Assessor's Request For Income Data Pursuant to N.J.S.A. 54:4-34 Beyond Date Tax List Is To Be Submitted To County Tax Board Is Not Proper Basis To Dismiss Tax Appeal Challenging 1980 Tax Assessment—M80-4612, November 6, 1980. The Office of the Attorney General has advised that an appeal challenging a 1980 tax assessment should not be dismissed pursuant to *N.J.S.A.* 54:4-34 where the request for income data from the owner of the income-producing property was made on April 15, 1980. The request for income information must be made in time to be incorporated in the 1980 tax list to be submitted to the County Tax Board by January 10, 1980. The assessor's request for income data from the taxpayer on April 15, 1980 was subsequent to the assessor's finalization of the 1980 tax list. Such a request could only relate to the determination of the property in question for the 1981 tax list.

N.J.S.A. 54:4-34 does permit an assessor to seek income data from the owner of income-producing property. A taxpayer who does not comply with an assessor's request for income information within 45 days from the date of the request may be barred from prosecuting a tax appeal that was filed pusuant to *N.J.S.A.* 54:3-21.

In accordance with *N.J.S.A.* 54:4-23, an assessor is required to ascertain the full and fair value of each parcel of real property situated in the taxing district based on its status as of October 1 of the pretax year. The assessor's valuation of each parcel of property is to be reflected in a tax list submitted to the county board of taxation on or before January 10 of the tax year. Where the requested income data is requested from the taxpayer subsequent to the finalization date of January 10, it cannot be relevant to the present tax year. Therefore a request by the assessor on April 15, 1980 for income-producing data could only have related to the determination of the assessment of the property in question for the 1981 tax list, and failure of the taxpayer to comply with the assessor's request does not establish a proper basis to dismiss a tax appeal challenging the 1980 assessment.

Business Personal Property Acquired Outside The State of New Jersey Prior to January 1, 1977 is Subject to the Business Personal Property Tax—June 19, 1981. The Office of the Attorney General has advised that business personal property acquired outside the State of New Jersey prior to January 1, 1977 and brought into New Jersey after that date is subject to the business personal property tax. The exemption from tax for business personal property acquired on or after January 1, 1977 is provided for in C.4P.L. 1977 (approved January 17, 1977). The activity triggering the exemption is acquisition of the business personal property, not its arrival in New Jersey. Reference is made to the regulation *N.J.A.C.* 18:9-2.3 which specifically makes the described transaction taxable. An administrative interpretation of a statute over a period of several years is entitled to weight as to the probable intent. To grant the exemption for machinery and equipment purchased out-of-state prior to January 1, 1977 but to deny it to similar purchases made within New Jersey would have the absurd result of rewarding those businesses which gave capital goods contracts to out-of-state firms rather than New Jersey firms.

APPENDIX I

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TABLE 24
MAJOR STATE TAX RATES
(In Effect July 1, 1981)

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Alabama	4%	11¢	16¢	5%	*1.5%—5%
Alaska	None	8	8	5.4[5]	None
Arizona	4	8	13	*2.5—10.5	*2—8
Arkansas	3	9.5	17.75	*1—6	*1—7
California	4.75	7	10	9.6	*1—11
Colorado	3	7	10	5	*2.5—8
Connecticut	7.5	11	21	10	None
Delaware	None	9	14	8.7	*1.4—13.5
Dist. of Columbia ...	6	13	13	9	*2—11
Florida	4	8	21	5	None
Georgia	3	7.5	12	6	*1—6
Hawaii	4	12—13.5[1]	40%	*5.85—6.435	*2.25—11
Idaho	3	11.5	9.1	6.5	*2—7.5
Illinois	4	7.5	12	4	2.5[5]
Indiana	4	10.5	10.5	3[4]	1.9[6]
Iowa	3	10	13	*6—10	*.5—13
Kansas	3	8	11	4.5	*2—9
Kentucky	5	9.5	3	*3—6	*2—6
Louisiana	3	8	11	*4—8	*2—6
Maine	5	9	16	*4.95—6.93	*1—10
Maryland	5	9	13	7	*2—5
Massachusetts	5	11.4	21	8.33	5, 10
Michigan	4	11	11	2.35	4.6[6]
Minnesota	4	13	18	12	*1.6—16
Mississippi	5	9	11	*3—4	*3—4
Missouri	3.125	7	9	5	*1.5—6
Montana	None	9	12	6.75	*2—11
Nebraska	3	13.9	13	*3.75—4.125	17

TABLE 24
MAJOR STATE TAX RATES—Continued
(In Effect July 1, 1981)

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Nevada	3.5	6	10	None	None
New Hampshire	None	11	12	8	5
New Jersey	5	8	19	9	*2—2.5[6]
New Mexico	3.75	9	12	*4-6	*.6—6.7
New York	4	8	15	10	*2—14
North Carolina	3	9	2	6	*3—7
North Dakota	3	8	12	*2—7	*1—7.5
Ohio	4	7	15	*4—8	*.5—3.5
Oklahoma	2	6.58	18	4	*5—6
Oregon	None	7	9	7.5	*4—10
Pennsylvania	6	11	18	10.5	2.2[7]
Rhode Island	6	12	18	8	19[3]
South Carolina	4	11	7	6	*2—7
South Dakota	5	13	15	None	None
Tennessee	4.5	9	13	6	6
Texas	4	5	18.5	None	None
Utah	4	11	10	4	*2.25—7.75
Vermont	3	11	12	*5—7.5	23[3]
Virginia	3	11	2.5	6	*2-5.75
Washington	4.5	13.5	20	None	None
West Virginia	5	10.5	17	6	*2.1—9.6
Wisconsin	4	9	16	*2.3—7.9	*3.4—10
Wyoming	3	8	8	None	None

*Graduated Rates.

[1] Combined State and County rates. Additional taxes may be imposed by local county boards.

[2] Of wholesale price.

[3] Of federal income.

[4] Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.

[5] Of taxable net income.

[6] Of adjusted gross income.

[7] Based upon classes of income derived with the taxpayers' source state.

TABLE 25

SALES AND USE TAX CASH COLLECTIONS, CALENDAR YEARS 1978-1980 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

	1980				1979				1978			
Type of Business	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	342	$ 300	$ 1	$ 301	324	$ 274	$ 1	$ 275	239	$ 246	$ 4	$ 251
Manufacturing	9,999	74,696	18,843	93.539	10,187	78,645	14,362	93,007	7,113	56,832	12,958	69,789
Service	43,376	138,386	16,539	154,925	42,509	122,648	13,826	136,474	33,600	105,888	10,404	116,292
Wholesale	8,237	98,427	2,174	100,601	8,161	122,621	2,376	124,997	5,608	108,791	1,329	110,120
Construction	11,957	22,772	4,562	27,334	12,169	21,868	4,174	26,042	7,924	17,994	2,524	20,518
Retail	87,154	767,243	11,129	778,372	89,214	731,822	8,921	740,743	79,578	679,357	8,087	687,444
Government	16	80	1	81	16	74	12	86	10	83	(b)	83
Not Classified	3,038	15,083	752	15,835	2,740	13,747	680	14,427	2,389	11,022	392	11,414
Totals (a)	164,119	$1,116,987	$54,000	$1,170,988	165,320	$1,091,699	$44,352	$1,136,051	136,461	$980,217	$35,698	$1,015,915

(a) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

(b) Less than $500.

NOTE: Vendors for 1980 were those who sent in Sales Tax Returns; vendors for 1979 were those who sent in Sales Tax with remittance.

TABLE 26

SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1980

(Dollar Amounts in Thousands)

	1980								
Type of Business	No. Of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	Total Tax (b)	1979 Total Tax	% Change 1979-1980
Exempt Organizations	342	$ 29,011	$ 23,072	$ 5,939	$ 300	$ 1	$ 301	$ 275	9.5%
Manufacturing	9,999	32,677,884	30,994,086	1,683,798	74,696	18,843	93,539	93,007	0.6
Service	43,376	15,386,074	12,640,873	2,745,201	138,386	16,539	154,925	136,474	13.5
Wholesale	8,237	24,275,729	22,451,958	1,823,771	98,427	2,174	100,601	124,997	-19.5
Construction	11,957	4,417,332	3,963,614	453,718	22,772	4,562	27,334	26,042	5.0
Retail	87,154	49,559,179	34,296,098	15,263,081	767,243	11,129	778,372	740,743	5.1
Government	16	3,443	1,830	1,613	80	1	81	86	-5.8
Not Classified	3,038	1,939,521	1,639,509	300,012	15,083	752	15,835	14,427	9.8
Totals (b)	164,119	$128,288,174	$106,011,039	$22,277,133	$1,116,987	$54,000	$1,170,988	$1,136,051	3.1%

(a) Ratio of Sales Tax to Taxable Receipts exceeds 5% because tax on fractional parts of $1 averages slightly more than 5 cents per dollar.

(b) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

TABLE 27

NEW JERSEY ADJUSTED GROSS INCOME, TAXABLE INCOME AND TAX BY INCOME CLASS
1978-1979 TAXABLE RETURNS

Adjusted Gross Income Class			1979 Adjusted Gross Income	1979 Taxable Income	1979 Tax	1978 Adjusted Gross Income	1978 Taxable Income	1978 Tax
	Under	$1,000	....	....	....	....	....	....
1,000	under	2,000	$ 1,045,976	$ 440,996	$ 8,755	$ 1,275,703	$ 535,059	$ 10,603
2,000	under	3,000	4,482,726	2,240,675	42,385	5,097,099	2,563,680	49,159
3,000	under	4,000	288,477,217	184,765,953	3,583,128	290,482,530	184,813,290	3,581,052
4,000	under	5,000	370,476,822	249,365,085	4,325,019	375,806,154	251,756,360	4,384,003
5,000	under	6,000	465,731,769	328,343,980	5,365,882	484,863,423	342,560,340	5,616,481
6,000	under	7,000	580,068,690	422,961,159	6,799,201	590,247,596	429,346,537	6,913,157
7,000	under	8,000	685,952,513	511,667,930	8,153,963	703,590,293	523,367,360	8,375,861
8,000	under	9,000	778,445,674	592,846,344	9,546,302	793,240,870	600,577,010	9,691,936
9,000	under	10,000	863,904,155	668,750,922	10,891,666	880,747,184	674,868,134	10,934,597
10,000	under	11,000	939,310,893	737,317,206	12,119,227	931,191,771	722,771,547	11,852,125
11,000	under	12,000	964,403,576	767,148,543	12,761,151	962,904,701	756,351,358	12,558,847
12,000	under	13,000	1,002,648,314	806,604,749	13,553,080	1,005,194,794	797,239,928	13,385,780
13,000	under	14,000	1,032,277,526	837,734,553	14,198,960	1,050,917,758	840,500,287	14,258,425
14,000	under	15,000	1,062,476,246	868,453,841	14,862,257	1,080,366,045	869,106,217	14,904,168
15,000	under	20,000	5,841,186,736	4,833,374,331	84,461,409	6,108,994,303	4,985,174,527	87,557,931
20,000	under	25,000	6,481,464,850	5,464,455,833	98,056,239	6,443,176,433	5,381,514,091	96,762,161
25,000	under	30,000	6,068,425,346	5,220,919,196	96,818,607	5,520,883,206	4,728,370,206	87,448,402
30,000	under	50,000	12,980,480,468	11,528,765,844	219,177,604	10,095,558,468	8,931,832,915	169,024,263
50,000	under	100,000	6,093,035,075	5,644,281,913	110,011,548	4,616,525,682	4,271,922,121	83,973,043
100,000	under	200,000	2,454,283,241	2,353,854,703	48,778,702	1,864,094,271	1,786,970,286	37,414,518
200,000	under	500,000	1,306,667,100	1,279,966,955	27,116,925	909,728,410	891,165,273	18,952,771
500,000	under	1,000,000	428,363,565	424,499,898	9,553,811	259,266,847	256,943,791	5,767,821
1,000,000	or more		547,625,865	545,523,005	12,586,268	237,942,832	236,871,473	5,460,972
TOTALS			$51,241,234,344	$44,274,283,614	$822,772,088	$45,212,096,374	$38,467,121,789	$708,878,074

TABLE 28

NEW JERSEY ADJUSTED GROSS INCOME, TAXABLE INCOME AND TAX BY INCOME CLASS
1978-1979 NONTAXABLE RETURNS

Adjusted Gross Income Class			1979 Adjusted Gross Income	1979 Taxable Income	1979 Tax	1978 Adjusted Gross Income	1978 Taxable Income	1978 Tax
Zero Gross Income			....	....	....	....	....	....
	Under	$1,000	$ 53,185,855	....	....	$ 59,819,405	....	....
1,000	under	2,000	195,438,536	$ 52,377,267	....	209,947,256	$ 56,382,122	....
2,000	under	3,000	312,603,870	149,497,331	....	323,114,365	153,774,290	....
3,000	under	4,000	129,379,196	43,806,541	....	131,312,257	42,942,183	....
4,000	under	5,000	113,404,025	39,805,201	....	114,656,580	39,626,127	....
5,000	under	10,000	277,471,615	114,408,169	....	289,559,763	118,082,076	....
10,000	under	20,000	260,445,557	206,376,952	....	254,478,223	199,670,032	....
20,000	under	50,000	327,880,592	280,657,869	....	274,925,172	232,023,592	....
50,000	under	100,000	27,180,124	24,433,727	....	15,860,276	14,225,277	....
100,000	or more		7,454,712	7,095,674	....	4,687,667	4,537,782	....
TOTALS			$1,704,444,082	$918,458,732	....	$1,678,360,964	$861,263,481	....

TABLE 29
NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR
(Collection Amounts in Millions)

			Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
Year	Population[1] (Thousands)	Price Multiplier[2] 1970=100	Amount	Per Capita	Amount	Per Capita	Amount[3]	Per Capita	Amount	Per Capita
1960	6,105	155.5	$ 277.6	45.47	$ 431.7	70.70	$ 834.7	136.72	$1,298.0	212.61
1961	6,275	151.5	292.8	46.66	443.6	70.69	899.7	143.38	1,363.0	217.22
1962	6,394	146.4	336.4	52.61	492.5	77.02	971.2	151.89	1,421.8	222.37
1963	6,555	142.7	367.2	56.01	524.0	79.93	1,035.6	157.99	1,477.8	225.45
1964	6,690	139.5	407.9	60.97	569.0	85.04	1,124.5	168.09	1,568.7	234.48
1965	6,803	135.6	426.7	62.72	578.6	85.05	1,201.1	176.55	1,628.7	239.41
1966	6,894	129.1	466.2	67.62	601.9	87.30	1,239.0	179.72	1,599.5	232.02
1967	6,977	121.8	706.2	101.21	860.2	123.28	1,410.9	202.22	1,718.5	246.30
1968	7,070	114.8	818.1	115.71	939.2	132.84	1,519.2	214.88	1,744.0	246.68
1969	7,147	107.8	969.7	135.67	1,045.3	146.26	1,676.7	234.60	1,807.5	252.90
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.4	1,311.1	180.57	1,224.6	168.65	2,188.3	301.38	2,043.9	281.49
1972	7,330	88.3	1,430.1	195.10	1,262.8	172.27	2,406.7	328.33	2,125.1	289.92
1973	7,396	82.3	1,707.1	230.81	1,404.9	189.95	2,549.6	344.73	2,098.3	283.71
1974	7,414	74.2	1,837.1	247.79	1,363.1	183.86	2,725.9	367.67	2,022.6	272.81
1975	7,434	68.0	1,913.8	257.44	1,301.4	175.06	2,984.8	401.51	2,029.7	273.03
1976	7,336	63.7	2,193.0	298.94	1,396.9	190.41	3,309.0	451.06	2,107.8	287.32
1977	7,329	60.0	2,945.7	401.92	1,768.2	241.26	3,205.2	437.33	1,923.1	262.40
1978	7,327	55.0	3,154.9	430.58	1,735.2	236.82	3,278.0	447.38	1,802.9	246.06
1979	7,332	49.9	3,430.3	467.84	1,710.3	233.26	3,441.1	469.33	1,715.7	234.00
1980	7,364	46.1	3,866.4	524.04	1,782.6	242.08	3,743.5	508.35	1,726.0	234.38

[1] U.S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.

[2] U.S. Department of Commerce, Survey of Current Business, P 14 March, 1981. Implicit Price Deflators, State and Local Government Purchases of Goods and Services.

[3] Division of Taxation Annual Reports, 1960-1980.

TABLE 30
STATE AND LOCAL TAXES FISCAL YEAR 1979
($ Millions)

State	(1) Total Taxes	(2) Property Tax	(3) Col. 2 as a % of Col. 1	(4) Rank of Col. 3
Alabama	$ 2,349.5	$ 273.3	11.6%	50
Alaska	1,033.7	335.4	32.4	25
Arizona	2,459.0	865.0	35.2	17
Arkansas	1,295.9	273.3	21.1	42
California	24,007.3	6,043.5	25.2	36
Colorado	2,695.1	904.7	33.6	23
Connecticut	3,155.4	1,421.7	45.1	6
Delaware	602.9	96.3	16.0	46
Florida	6,832.7	2,187.8	32.0	26
Georgia	3,843.0	1,071.6	27.9	33
Hawaii	1,092.9	174.3	15.9	47
Idaho	694.5	221.6	31.9	27
Illinois	11,209.3	3,925.0	35.0	19
Indiana	4,044.8	1,333.0	33.0	24
Iowa	2,594.0	983.5	37.9	13
Kansas	2,080.5	846.7	40.7	9
Kentucky	2,601.5	460.4	17.7	44
Louisiana	3,241.0	407.9	12.6	49
Maine	875.7	331.7	37.9	13
Maryland	4,372.8	1,145.9	26.2	35
Massachusetts	6,786.7	3,149.7	46.4	3
Michigan	9,663.5	3,460.6	35.8	16
Minnesota	4,450.9	1,263.0	28.4	31
Mississippi	1,545.7	334.4	21.6	41
Missouri	3,532.8	998.8	28.3	32
Montana	707.6	320.9	45.4	5
Nebraska	1,409.8	612.1	43.4	7
Nevada	790.7	249.1	31.5	28
New Hampshire	640.6	377.5	58.9	1
NEW JERSEY	7,826.7	3,709.9	47.4	2
New Mexico	1,029.5	162.6	15.8	48
New York	24,170.9	8,504.4	35.2	17
North Carolina	3,987.0	911.5	22.9	39
North Dakota	497.5	168.9	33.9	20
Ohio	8,246.6	2,792.6	33.9	20
Oklahoma	2,178.4	432.3	19.8	43
Oregon	2,414.7	923.6	38.2	12
Pennsylvania	10,808.6	2,695.4	24.9	37
Rhode Island	905.9	370.4	40.9	8
South Carolina	1,991.8	441.7	22.2	40
South Dakota	510.0	236.1	46.3	4
Tennessee	2,903.3	680.2	23.4	38
Texas	10,027.2	3,662.7	36.5	15
Utah	1,100.4	315.1	28.6	30
Vermont	446.0	177.7	39.8	10
Virginia	4,235.6	1,158.6	27.4	34
Washington	3,893.2	1,209.5	31.1	29
West Virginia	1,452.6	245.3	16.9	45
Wisconsin	4,820.8	1,632.9	33.9	20
Wyoming	581.1	230.9	39.7	11
United States Totals	$204,637.7	$64,731.4	31.6%	—

*Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census. GOVERNMENT FINANCES IN 1978-1979, Table 5.

NOTE: Same rank applied in cases of tie.

TABLE 31

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1979

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Alabama	$ 2,349.5	$ 1,747.4	$ 602.1	9.98%	45	7.42%	30	2.56%	44	$ 623.37	49	$ 463.62	43	$159.75	46
Alaska	1,033.7	816.7	217.0	23.41	1	18.50	1	4.91	17	2,546.06	1	2,011.58	1	534.48	4
Arizona	2,459.0	1,515.8	943.2	14.17	6	8.73	11	5.44	11	1,003.67	15	618.69	15	384.98	18
Arkansas	1,295.9	994.6	301.4	9.93	48	7.62	25	2.31	47	594.45	50	456.24	44	138.26	50
California	24,007.3	16,352.0	7,655.3	12.06	24	8.21	16	3.85	33	1,057.87	9	720.54	6	337.33	25
Colorado	2,695.1	1,440.8	1,254.3	12.45	17	6.66	36	5.79	6	972.26	19	519.77	28	452.49	9
Connecticut	3,155.4	1,718.1	1,437.3	11.43	29	6.22	44	5.21	14	1,012.97	14	551.56	22	461.41	8
Delaware	602.9	491.9	111.0	12.13	23	9.89	4	2.23	50	1,035.91	12	845.19	3	190.72	43
Florida	6,832.7	4,291.0	2,541.7	10.50	42	6.59	37	3.91	32	771.19	33	484.31	40	286.87	33
Georgia	3,843.0	2,448.1	1,394.8	11.27	31	7.18	32	4.09	31	751.02	38	478.42	41	272.58	34
Hawaii	1,092.9	876.0	217.0	14.64	5	11.73	2	2.91	42	1,194.43	4	957.38	2	237.16	40
Idaho	694.5	466.4	228.1	11.28	30	7.58	26	3.70	36	767.40	35	515.36	30	252.04	37
Illinois	11,209.3	6,322.8	4,886.6	11.20	34	6.32	42	4.88	18	998.25	16	563.08	20	435.18	10
Indiana	4,044.8	2,668.6	1,376.3	9.77	49	6.44	40	3.32	39	749.04	40	494.19	37	254.87	36
Iowa	2,594.0	1,569.3	1,024.6	11.20	34	6.77	35	4.42	25	893.87	25	540.77	25	353.07	22
Kansas	2,080.5	1,187.7	892.8	11.24	33	6.42	41	4.82	19	878.22	26	501.35	35	376.87	20
Kentucky	2,601.5	2,075.7	525.7	11.26	32	8.98	10	2.27	49	737.60	42	588.52	17	149.05	47
Louisiana	3,241.0	2,240.3	1,000.7	12.17	21	8.41	13	3.76	34	806.62	29	557.57	21	249.05	38
Maine	875.7	554.4	321.3	12.75	14	8.07	18	4.68	21	798.27	31	505.38	34	292.89	32
Maryland	4,372.8	2,647.2	1,725.7	12.62	16	7.64	24	4.98	16	1,054.19	10	638.19	13	416.03	13
Massachusetts	6,786.7	3,616.1	3,170.6	14.83	4	7.90	21	6.93	2	1,176.41	5	626.82	14	549.59	3
Michigan	9,663.5	6,017.7	3,645.8	12.40	18	7.72	23	4.68	21	1,049.58	11	653.60	12	395.98	16
Minnesota	4,450.9	3,133.8	1,317.2	14.04	7	9.88	5	4.15	30	1,096.28	7	771.87	4	324.43	27
Mississippi	1,545.7	1,196.5	349.3	11.63	28	9.00	9	2.63	43	636.35	48	492.59	39	143.80	49
Missouri	3,532.8	2,013.0	1,519.8	9.94	47	5.66	47	4.28	27	725.87	43	413.60	48	312.27	29

TABLE 31 (continued)

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1979

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Montana	707.6	400.6	307.0	13.35	10	7.56	27	5.79	6	900.25	23	509.67	31	390.59	17
Nebraska	1,409.8	742.6	667.2	11.88	26	6.26	43	5.62	8	895.68	24	471.79	42	423.89	12
Nevada	790.7	462.6	328.1	12.69	15	7.43	29	5.27	12	1,126.35	6	658.97	11	467.38	7
New Hampshire	640.6	264.1	376.5	10.00	44	4.12	50	5.87	5	722.21	44	297.75	50	424.46	11
NEW JERSEY	7,826.7	3,729.3	4,097.5	12.18	20	5.80	45	6.37	4	1,067.47	8	508.63	32	558.85	2
New Mexico	1,029.5	845.4	184.1	12.92	12	10.61	3	2.31	47	829.57	27	681.22	9	148.35	48
New York	24,170.9	11,633.7	12,537.2	16.56	2	7.97	19	8.59	1	1,369.61	2	659.21	10	710.40	1
North Carolina	3,987.0	2,914.9	1,072.1	10.87	36	7.95	20	2.92	41	711.20	45	519.96	27	191.24	42
North Dakota	497.5	324.8	172.7	10.64	40	6.94	34	3.69	37	757.23	36	494.37	36	262.86	35
Ohio	8,246.6	4,619.9	3,626.7	9.77	49	5.47	48	4.30	26	768.48	34	430.52	45	337.96	24
Oklahoma	2,178.4	1,515.9	662.5	10.60	41	7.37	31	3.22	40	753.25	37	524.17	26	229.08	41
Oregon	2,414.7	1,384.5	1,030.2	12.21	19	7.00	33	5.21	14	955.56	20	547.88	23	407.68	14
Pennsylvania	10,808.6	6,781.8	4,026.8	11.89	25	7.46	28	4.43	23	921.37	21	578.11	19	343.26	23
Rhode Island	905.9	537.8	368.1	12.97	11	7.70	22	5.27	12	975.13	18	578.90	18	396.23	15
South Carolina	1,991.8	1,523.0	468.8	10.86	37	8.30	15	2.56	44	679.33	46	519.44	29	159.89	45
South Dakota	510.0	245.5	264.4	10.78	38	5.19	49	5.59	9	740.20	41	356.31	49	383.74	19
Tennessee	2,903.3	1,843.9	1,059.4	10.18	43	6.46	39	3.71	35	662.85	47	420.98	47	241.87	39
Texas	10,027.2	5,738.4	4,288.8	9.97	46	5.70	48	4.26	28	749.42	39	428.88	46	320.54	28
Utah	1,100.4	694.9	405.5	12.82	13	8.09	17	4.72	20	804.97	30	508.34	33	296.63	31
Vermont	446.0	267.5	178.6	13.95	8	8.37	14	5.59	9	904.67	22	542.60	24	362.27	21
Virginia	4,235.6	2,563.7	1,671.8	10.73	39	6.49	38	4.23	29	815.01	28	493.30	38	522.93	6
Washington	3,893.2	2,718.3	1,175.0	12.14	22	8.48	12	3.67	38	981.65	17	692.38	7	299.29	30
West Virginia	1,452.6	1,150.1	302.5	11.79	27	9.34	7	2.46	46	773.48	32	612.41	16	161.08	44
Wisconsin	4,820.8	3,260.4	1,560.4	13.68	9	9.25	8	4.43	23	1,021.36	13	690.76	8	330.59	26
Wyoming	581.1	342.8	238.3	15.89	3	9.37	6	6.51	3	1,291.33	3	761.78	5	529.56	5
UNITED STATES TOTAL	$204,637.7	$124,908.1	$79,729.6	11.98%		7.31%		4.67%		$ 929.75		$ 567.51		$362.24	

1. State and Local tax totals differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applied in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1978-1979, Tables 5, 25, and 27

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TABLE 32
CORPORATION TAX RETURNS BY TOTAL TAX LIABILITY
1979

Total Tax Liability		Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under	$ 100	58,764	$ 2,051	$ 245	$ 1,366	$ 2,068	$ 72	$ 2,947
$ 100 Under	200	13,401	1,145	783	1,155	1,365	58	2,159
200 Under	300	7,551	788	1,067	1,092	1,145	29	2,113
300 Under	400	5,574	724	1,213	1,140	1,114	29	2,218
400 Under	500	4,311	629	1,300	1,123	1,002	30	2,226
500 Under	1,000	12,579	2,369	6,654	5,314	4,401	109	10,195
1,000 Under	2,000	11,432	3,365	12,982	9,616	7,463	165	18,576
2,000 Under	3,000	5,688	2,473	11,458	8,178	6,062	110	16,073
3,000 Under	4,000	3,575	2,034	10,324	7,266	5,421	97	14,156
4,000 Under	5,000	2,527	1,717	9,581	6,647	4,565	65	12,964
5,000 Under	10,000	5,628	6,105	33,290	23,202	17,031	257	45,886
10,000 Under	25,000	3,662	8,801	47,819	33,399	25,032	241	65,653
25,000 Under	50,000	1,472	7,358	43,830	29,901	22,275	189	59,116
50,000 Under	75,000	544	4,400	28,761	19,399	14,478	78	38,645
75,000 Under	100,000	275	3,708	19,915	13,641	11,512	79	26,606
$100,000 and Up		762	33,048	258,595	173,369	140,816	970	323,943
Totals		137,745	$80,713	$487,818	$335,806	$265,750	$2,577	$643,476

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding. Dollar amounts in thousands.

TABLE 33
CORPORATION TAX RETURNS
BY TOTAL TAX LIABILITY
1979

Total Tax Liability		Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under	$ 100	75,765	$18,439	$ 599	$ 11,087	$ 17,995	$ 256	$ 19,567
$ 100 Under	200	7,660	712	1,117	1,078	1,050	23	1,978
200 Under	300	5,441	529	1,343	1,102	941	25	2,062
300 Under	400	4,192	487	1,457	1,139	959	24	2,226
400 Under	500	3,242	428	1,447	1,105	856	24	2,128
500 Under	1,000	10,527	1,788	7,575	5,516	4,174	108	10,452
1,000 Under	2,000	9,861	2,592	14,174	9,848	6,918	158	19,140
2,000 Under	3,000	4,974	1,978	12,186	8,329	5,794	111	16,240
3,000 Under	4,000	3,195	1,701	11,042	7,499	5,087	85	14,718
4,000 Under	5,000	2,237	1,430	9,961	6,684	4,589	73	13,103
5,000 Under	10,000	4,870	4,944	33,946	22,899	15,775	226	45,230
10,000 Under	25,000	3,146	7,020	48,878	33,087	23,681	223	65,605
25,000 Under	50,000	1,285	6,250	44,919	29,949	22,157	158	59,018
50,000 Under	75,000	478	3,417	29,104	18,819	13,658	90	37,405
75,000 Under	100,000	229	3,376	19,920	13,738	10,545	67	26,502
$100,000 and Up		643	25,623	250,149	163,926	131,570	926	308,103
Totals		137,745	$80,713	$487,818	$335,806	$265,750	$2,577	$643,476

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding. Dollar amounts in thousands.

TABLE 34
CORPORATION TAX RETURNS BY NET WORTH TAX LIABILITY
1979

Total Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	88,311	$ 3,494	$ 19,556	$ 13,182	$ 7,936	$ 357	$ 28,459
$ 100 Under 200	17,815	2,526	16,895	11,412	7,059	220	23,274
200 Under 300	7,211	1,748	12,108	8,174	5,498	104	16,274
300 Under 400	4,850	1,673	11,077	7,484	5,225	87	14,789
400 Under 500	3,142	1,401	9,093	6,173	4,363	56	12,150
500 Under 1,000	7,205	5,028	33,505	22,545	15,895	212	44,627
1,000 Under 2,000	4,213	5,872	39,931	27,047	19,162	184	53,883
2,000 Under 3,000	1,533	3,740	25,927	17,390	13,220	94	34,135
3,000 Under 4,000	813	2,802	16,612	11,452	9,496	42	22,320
4,000 Under 5,000	491	2,194	15,701	10,582	7,487	43	20,616
5,000 Under 10,000	1,086	7,540	48,683	32,893	26,937	168	65,183
10,000 Under 25,000	654	10,171	53,887	37,694	29,626	195	71,965
25,000 Under 50,000	209	7,154	35,577	25,220	20,821	425	45,177
50,000 Under 75,000	69	4,075	20,246	14,287	12,560	60	26,983
75,000 Under 100,000	43	3,766	13,719	10,385	9,767	59	18,365
$100,000 and UP	100	17,529	115,302	79,888	70,698	272	145,276
Totals	137,745	$80,713	$487,818	$335,806	$265,750	$2,577	$643,476

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding. Dollar amounts in thousands.

TABLE 35
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT[*1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5 % penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum. N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess[*3]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5 % penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b[*1]	2 years 54:49-14[*2]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:40A-7	3 years to assess[*3]	2 years 54:49-14[*2]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month. (4) Deficiency assessment—N.J.S.A. 54:49-6, 11[*2]	(1) 5 years for assessment of additional tax 54:10A-19.1[*1] (2) 10 years where corporation franchise return duly filed 54:10A-31	2 years 54:49-14[*2] if no assessment has been made[*3]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[*7] 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[*7] 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[*3]	(1) Failure to file, false or fraudulent filing—crime of fourth degree[*7] 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[*8] 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[*8] 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree[*7]—less than 2,000 packs—disorderly person [*9] 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree[*7] 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person[*9] 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree[*7] 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree[*7] 54:40A-34 (9) Violation of Act when no penalty provided—$250 54:40A-36	Within 90 days to Tax Court—Rule 8:4-1(b)[*2]
4. 5 years[*3]	(1) Failure to file or filing false report—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14*[2]
6. EMERGENCY TRANSPORTATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:8A-53	(1) 3-1/2 years after return is filed except where return omits more than 25% of income, then 6-1/2 years, except when a return is willfully false or fraudulent and where no return has been filed, etc. 54:8A-55	(1) 2 years 54:49-14*[2] (2) 5 years where deduction disallowed for one year and allowed other years 54:8A-55
7. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54A:9-5(a)—9% per annum, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
8. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years*[3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree*[7] 54:52-1*[2] (2) False swearing to evade tax—crime of the fourth degree*[7] 54:52-2*[2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree*[7] 54:52-4*[2]	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 7 years*[2]	Failure to file or filing false or fraudulent report—crime of the fourth degree*[7] 54:8A-54	30 days to appeal assessment to the Director 54:8A-55*[3] 90 days to Tax Court—Rule 8:4-1(b)
7. 2 years*[3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree*[7] 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree*[7] 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
8. 20 years*[3]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree*[7] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
9. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:39-64(b)	3 years to assess*[3]	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67
10. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month*[3]	2 years*[3]	2 years*[3]
11. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32B-26	3 years*[1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
12. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16*[1]	2 years 54:49-14*[2] 54:49-16*[2]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree 54:39-55[*9] (2) Making any false statements—crime of the fourth degree 54:39-55[*9] (3) Concealing any material fact—crime of the fourth degree 54:39-55[*9] (4) Obtaining fuel falsely—crime of the fourth degree[*7] 54:39-56	(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-49
10. 2 years[*3]	False swearing, perjury—crime of the fourth degree[*7] 54:52-2[*7] 54:30A-19 and 54:30A-55	Within 90 days to Tax Court—Rule 8:4-1(b)
11. 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] 54:32B-27	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court-Rule 8:4-1(b)
12. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to evade tax—crime of fourth degree[*7] 54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST[*]	COLLECTION AND ASSESSMENT[*1]	REFUNDS
13. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—$1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum	NONE	2 years 54:49-14[*2] and 54:49-16[*2]
14. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum	Not a taxing law	2 years 54:49-14 and 54:49-16
15. WAGE REPORTING ACT	Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to $1 per employee, second failure up to $5 per employee, third and subsequent failures up to $25 per employee.	Not a taxing law	Not a taxing law
16. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:32C-12, 13	3 years to assess[*3]	2 years N.J.S.A. 54:49-14[*2] and N.J.S.A. 54:49-16[*2]

[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

TABLE 36
CALENDAR OF TAX EVENTS
DUE DATES

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage Tax	Bimonthly By the 15th.				Licenses
2 Financial Business Tax				By April 15th.	
3 Business Personal Property Tax			Sept. 15th. Feb. 15th.		
4 Cigarette Tax	Taxes are prepaid by distributors before distribution				Licenses
5 Corporation Business Tax	Due 15th day of 4th month after close of accounting period.				
6 Corporation Income Tax	Due 15th day of 4th month after close of accounting period.				
7 Emergency Transportation Tax		April 30-July 31 Oct. 31-Jan. 31		By April 15th.[1]	
8 Gross Income Tax				By April 15th.[1]	
9 Insurance Premiums Tax				By March 1st.	
10 Local Property Tax		Feb., May, Aug. & Nov. 1			
11 Motor Fuels Tax	Next to last business day				Inventories
12 Sales and Use Tax	Remittance when $100 or more	Jan., April, July & Oct. 20			
13 Savings Institution Tax	Due 3½ months after close of the companies accounting period				
14 Spill Compensation Tax	Monthly by the 20th				
15 Railroad Property (class II) Tax				Dec. 1st.	
16 Railroad Franchise Tax				June 15th	
17 Public Utility Franchise Tax (for municipal use)				*May, Sept. & Dec.	
18 Public Utility Gross Receipts Tax (for municipal use)				*May, Sept., & Dec.	
19 Public Utility Excise Tax (for state use)				May 1st.	
20 Local Assistance Fund			July 5 Oct. 1		
21 Alcohol Beverage Wholesales	Monthly by the 20th				

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

**By June 1 for Banking Corporations.

***By July 15 for Banking Corporations.

CALENDAR OF TAX EVENTS
DUE DATES (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2		Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
3			Within Three Months	**	***	
4						
5			Within Three Months	**	***	Jan. 1st. after tax is due
6			Within Three Months			
7	By the last day of February					
8	By the last day of February					
9	By March 1st.					
10		Oct. 1st.	By Aug. 15th.			
11			Within One Year			
12						
13			Within Three Months			Jan. 1st. after tax is due
14						
15	March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15	
16	April 1st.	June 1st.	1st Tuesday in September			
17	Sept. 1 & Feb. 1	May 1st.	Within 90 days	On or Before May 1	Before January 1st.	
18	Sept. 1 & Feb. 1	June 2nd.		On or Before May 1		
19		April 1st		On or Before April 1		
20						
21						

TABLE 37
SUMMARY HISTORY OF TAXES

Tax & Citation	Date Of doption	First Tax Rate	First Tax Change
1 ALCOHOLIC BEVERAGE N.J.S.A. 54:41-1	1933	3¢ per gallon tax on beer	December 5, 1933—3-1/3¢ per gallon of beer $1.00 per gallon for liquor
2 BUSINESS PERSONAL PROPERTY N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
3 CIGARETTE N.J.S.A. 54:40A-1	1948	3¢ per pack (20 cigarettes) (1.5¢ per 10 cigarettes)	April 1€, 1956—3¢ to 5¢ per pack of 20 cigarettes
4 CORPORATION BUSINESS N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or number of shares of capital stock: 2% upon gross receipts of car companies	1958—1¾ on allocable net income 1946—8/10 mill per $1 on allocable net worth
5 C.B.T.—BANKING CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per $ on allocated net worth & 7½% on all allocated net income.	1980—2 mills per $ on allocated net worth & 9% on all allocated net income
6 C.B.T.—FINANCIAL CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per $ on allocated net worth & 7½% on all allocated net income.	1980—2 mills per $ on allocated net worth & 9% on all allocated net income
7 CORPORATION INCOME N.J.S.A. 54:10E-1	1973	7¼% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
8 EMERGENCY TRANSPORTATION N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1965—amended to conform with U.S. Revnue Act of 1964
9 FINANCIAL BUSINESS N.J.S.A. 54:10A-1	1946	¾ of 1% on net worth less specified deductions	1970—increased rate from ¾ of 1% to 1⅛%
10 GROSS INCOME	1976	Graduated from 2-2½% on taxable income	
11 INSURANCE PREMIUMS N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945—2%
12 MOTOR FUELS N.J.S.A. 54:39-1	1927	2¢ per gallon on fuels on public highways	December 1, 1930-increased from 2¢ to 3¢ per gallon
13 PUBLIC UTILITY N.J.S.A. 54:30A-16	1884	2% on gross receipts off telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
14 RAILROAD N.J.S.A. 54:29A-1	1830	0.5% of either capital stock or cost of the road, equipment and appurtenances	1884—0.5% of total valuations for State use; 1% for local use
15 SALES AND USE N.J.S.A. 54:32B-1	1966	3% or 3¢ on a dollar of retail sales	1970—increased rate to 5% or 5¢ on a dollar
16 SAVINGS INSTITUTION N.J.S.A. 54:10D-1	1973	5% on net inc[illegible]avings banks and savings and loan and building and loan associations	1979—reduced rate from 5% to 3% of net income
17 SPILL COMPENSATION	1977	$.01 per barrel or non-liquid equivalent	
18 TRANSFER INHERITANCE N.J.S.A. 54:33-1	1892	5% tax on property transferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of $5,000 but not more than $50,000

SUMMARY HISTORY OF TAXES (Continued)

Most Recent Change	No. Of Rate Changes Since Adoption	Revenue Disposition	
		State	Local
1 1972—liquor increased to $2.80 per gallon. Wine, vermouth and sparkling wine—$.30	6	100%	
2	0	100%	
3 1972—14¢ to 19¢ per pack of 20 cigarettes	7	100%	
4 1980—net income tax increase from 7-1/2 to 9% 1954—net worth tax increase to 2 mills per $1	12	100%	
5	1	50%	County 25% Municipality 25%
6	1	50%	County 25% Municipality 25%
7	0	100%	
8 1972—increase in tax rate schedule from 14% to 15% on taxable income exceeding $25,000 and a 2½% surcharge	4	100%	
9 1975—Incorporated financial business subject to corporation tax	1	50%	County 25% Municipality 25%
10	0		100%
11	1	100%	
12 1972—rate increased from 7¢ to 8¢ per gallon	8	100%	
13 1960—7½% on gross receipts and 1971—adopted a 50% prepayment provision	7	100%	
14 1948—franchise tax at 100% on operating income Based on track miles	12		100%
15	1	100%	
16	1	100%	
17	0	100%	
18 1962—rate increased from 5% to a maximum of of 16%	3	100%	

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree[*7]—58:10-23.11h(f) (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-4[*2] (3) Giving false information up to $25,000—58:10-23.11u	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court
14. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7]—54:52-1[*2] (2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54;52-4[*2]	(1) Within 30 days to the Director 54:49-18[*2] (2) Subject to rules of Tax Court
15. 3 years[*3]	Follow criminal penalties under #14 (State Tax Uniform Procedure Law)	Follow appeals under #14 (State Tax Uniform Procedure Law)
16. 3 years, N.J.S.A. 54:32C-7	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] N.J.S.A. 54:32C-13	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)

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*1 Except for willfully false or fraudulent return, or no return

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From second month after tax due

*5 Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979)

*6 Crime of the third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.

*7. Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.

*8. Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.

*9 See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

TABLE 38
TAX COLLECTIONS[1] (TIME SERIES)

	BEVERAGE TAX			CIGARETTE TAX		
Year	Gross	Refunds	Net	Stamps and miscellaneous Revenues	License	Total[2]
1960	$21,431,051	$ 156	$21,430,895	$ 40,776,557	$259,587	$ 41,036,144
1961	22,048,917	2,404	22,046,513	47,041,790	256,186	47,297,976
1962	23,052,704	601	23,052,102	59,474,552	258,629	59,733,182
1963	24,422,927	636	24,422,290	60,797,812	248,193	61,046,005
1964	27,745,326	621	27,744,704	67,630,621	256,911	67,887,532
1965	29,979,945	380	29,979,565	71,231,635	257,847	71,489,482
1966	31,742,479	480	31,741,999	77,468,859	256,534	77,725,394
1967	32,118,281	257	32,118,024	96,263,226	253,511	96,516,738
1968	33,608,541	471	33,608,070	100,371,057	249,740	100,620,798
1969	36,057,352	10,282	36,047,069	116,689,243	251,226	116,940,469
1970	42,475,339	858	42,474,480	117,670,713	251,136	117,921,849
1971	43,513,733	621	43,513,112	123,404,596	400,402	123,804,998
1972	45,372,719	845	45,371,873	134,143,149	412,675	134,555,824
1973	49,914,215	121	49,914,093[3]	165,100,486	427,141	165,527,628
1974	56,785,401	4,682	56,780,718	167,658,803	416,543	168,075,347
1975	54,664,558	1,298	54,663,260	167,020,839	431,284	167,452,123
1976	55,358,618	3,137	55,355,481	168,104,604	396,580	168,501,184
1977	53,825,552	113	53,825,439	168,962,622	392,012	169,354,634
1978	54,927,490	76	54,927,414	170,495,269	391,031	170,886,300
1979	54,463,006	10	54,462,996	170,145,082	378,731	170,523,813
1980	55,491,919	5	55,491,914	171,684,571	368,938	172,053,509
1981	58,919,688	1,010	58,918,678	174,932,370	352,203	175,284,573

[1] Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

[2] Gross collection. Net collections after cash refunds: 1979—$169,813,474; 1980—$171,245,450; 1981—$175,678,734.

[3] Reflects 11 months' collection due to bimonthly reporting.

TAX COLLECTIONS[1] (TIME SERIES) (CONTINUED)

Year	Sales Tax	Emergency[3] Transportation Tax	Business Personal Property Tax	Financial[2] Business Tax	Corporation Business Tax
1973	$ 681,937,905	$25,522,028	$57,777,890	$4,294,141	$249,642,024
1974	735,064,595	31,920,293	64,273,821	5,163,309	281,999,190
1975	770,380,745	34,733,844	70,522,348	6,251,344	313,757,103
1976	829,483,092	39,063,774	77,979,545	1,021,383	399,036,603
1977	905,149,435	30,453,830	80,491,075	145,576	462,368,237
1978	1,003,342	20,847,708	81,176,155	92,060	497,850,787
1979	1,098,017,244	35,201,112	78,676,962	121,360	538,506,682
1980	1,179,877,566	34,464,614	70,893,758	628,032	627,207,517
1981	1,201,213,918	41,888,784	64,531,427	35,942	770,298,738

[1] Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969. (Net collections)

[2] Represents Unincorporated Financial Business Collections and audit receipts from both Incorporated and Unincorporated Financial Business since 1976.

[3] Transportation tax reflects transferred amount to Gross Income Tax (C. 66. P.L. 1976) since 1977.

	MOTOR FUELS			INSURANCE PREMIUMS TAX				
Year	Gross	Refunds	Net	Domestic Insurance (Other Than Life)	Foreign Insurance (Other Than Life)	Domestic Life Insurance	Foreign Life Insurance	Total[1]
1960	$103,790,291	$5,259,557	$ 98,530,733	$182,020	$10,641,997	$490,444	$ 6,216,041	$17,530,502
1961	105,119,401	4,919,641	100,199,760	120,094	11,631,508	604,497	6,460,034	18,816,133
1962	128,794,066	6,227,616	122,566,450	276,804	12,305,340	619,083	6,714,124	19,915,351
1963	132,647,134	5,666,426	126,980,708	228,859	13,363,939	541,492	6,901,274	21,035,564
1964	138,611,735	6,397,025	132,214,710	297,167	14,637,309	473,931	7,552,338	22,960,745
1965	143,785,555	6,096,874	137,688,681	338,332	15,500,600	554,968	7,808,076	24,201,976
1966	151,459,682	6,277,988	145,181,694	383,923	20,900,438	783,084	10,178,523	32,245,968
1977	154,594,708	6,200,645	148,394,062	460,198	23,107,815	716,985	9,940,013	34,225,011
1968	161,921,972	5,785,045	156,136,926	313,042	21,664,807	410,267	9,052,533	31,440,649
1969	194,788,565	7,396,271	187,392,294	430,737	23,357,869	339,317	9,417,483	33,545,404
1970	205,647,482	6,048,393	199,599,109	477,002	24,474,032	350,756	9,388,375	34,690,167
1971	216,082,468	5,827,006	210,255,461	684,684	31,168,342	319,312	11,111,482	43,283,820
1972	230,167,869	5,639,750	224,528,118	743,802	34,211,124	396,350	11,193,376	46,544,652
1973	274,745,185	6,544,153	268,201,032	461,486	34,957,226	526,637	12,500,477	48,445,826
1974	275,456,460	6,968,263	268,488,197	801,063	35,606,023	81,254	13,017,749	49,506,089
1975	279,997,299	7,522,525	272,474,747	642,233	37,116,744	154,669	13,925,787	51,839,433
1976	288,944,416	7,442,964	281,501,747	641,749	41,597,148	715,290	14,897,699	57,851,880
1977	292,099,702	3,281,924	288,817,778	978,142	50,870,005	101,513	18,740,306	70,689,966
1978	297,787,831	2,044,594	295,743,237	2,040,917	56,778,579	165,048	17,907,932	76,892,476
1979	301,498,397	3,474,139	298,024,258	1,525,218	65,246,079	373,594	18,348,595	85,493,486
1980	283,829,538	2,969,499	280,860,039	1,188,997	68,907,992	79,807	20,848,885	91,025,681
1981	280,080,935	2,043,279	278,037,674	1,753,581	77,006,232	61,010	18,832,502	97,653,325

[1] Gross collections. Net collections after cash refunds: 1979—$85,473,443; 1980—$90,936,373; 1981—$97,557,248.

TAX COLLECTIONS[1] (TIME SERIES) (Continued)

DEATH TAXES

INHERITANCE

Year	RESIDENT State Use	RESIDENT County Use	Total	Nonresident	Total Inheritance	Estate	Total Death Taxes[2]
1960	$ 19,595,041	$ 922,564	$ 20,517,605	$143,543	$ 20,661,149	$897,817	$ 21,558 966
1961	23,881,786	866,714	24,748,500	146,819	24,895,320	694,815	25,590,135
1962	22,797,061	1,165,542	23,962,604	151,630	24,114,234	445,366	24,559,601
1963	39,433,774	1,323,407	40,757,182	174,672	40,931,854	895,948	41,827,802
1964	46,369,659	1,902,659	48,271,663	216,910	48,488,573	921,551	49,410,125
1965	46,437,098	2,572,418	49,009,517	358,225	49,367,742	539,464	49,907,207
1966	49,450,872	2,388,774	51,839,647	384,010	52,223,657	463,969	52,687,627
1967	54,691,669	2,339,601	57,031,270	274,914	57,306,184	634,536	57,940,721
1968	55,381,487	2,446,883	57,828,370	351,152	58,179,522	513,649	58,693,171
1969	62,896,376	3,078,455	65,974,802	443,926	66,418,729	565,688	66,984,418
1970	64,359,972	2,876,998	67,236,970	441,624	67,678,594	2,414,618	70,093,213
1971	63,221,347	3,285,286	66,506,633	480,994	66,987,628	1,550,239	68,537,867
1972	75,081,201	2,902,686	77,983,888	709,754	78,693,643	868,834	79,562,477
1973	74,321,489	3,196,412	77,517,901	514,851	78,032,753	1,318,705	79,351,458
1974	86,428,916	3,683,957	88,902,915	744,977	90,857,851	1,209,959	92,067,810
1975	79,907,869	4,205,677	84,113,546	802,279	84,915,825	1,871,639	86,787,465
1976	79,494,409	3,706,662	83,201,071	753,175	83,954,246	2,167,080	86,121,326
1977	87,075,525	....	87,075,525	749,900	87,825,425	1,534,982	89,360,407
1978	99,206,264	....	99,206,264	982,271	100,188,535	485,981	100,674,516
1979	104,102,534	....	104,102,534	130,863	104,233,397	995,609	105,229,006
1980	112,811,679	....	112,811,671	5,306	112,816,977	4,272,078	117,088,055
1981	124,963,058	....	124,963,058	1,188,853	126,151,911	1,529,544	127,681,455

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[1] Fiscal year ending June 30th. For figures at prior years, see Annual Reports of 1955 and 1969.

[2] Gross collections. Net collections after cash refunds: 1979—$100,435,754; 1980—$111,646,287; 1981—$122,318,134.

TABLE 39

TAX ASSESSMENTS[1] (TIME SERIES)

	RAILROAD TAX					PUBLIC UTILITY TAX		
	PROPERTY TAX			FRANCHISE TAX				
Year	For State Use	For Local Use	Total Property Tax	For State Use	TOTAL RAILROAD TAX	Franchise and Gross Receipts Tax	Excise Tax for State Use	TOTAL UTILITY TAX
1960	$2,527,338	$15,087,703	$17,615,041	$319,307	$17,943,349	$71,582,234	....	$ 71,582,234
1961	2,708,479	13,497,392	16,205,872	108,561	16,314,433	76,682,815	....	76,682,815
1962	2,401,111	14,464,054	16,865,054	129,856	16,995,023	85,917,733	....	85,917,733
1963	2,358,744	14,317,698	16,676,442	165,818	16,842,261	91,224,286	....	91,224,286
1964	2,354,342	13,712,500	16,066,843	207,770	16,274,613	94,054,621	$12,803,923	107,858,545
1965	2,303,156	13,206,977	15,510,134	267,207	15,777,341	100,921,217	13,588,733	114,509,951
1966	....	9,615,002	9,615,002	518,033	10,133,035	107,071,551	14,400,886	121,472,438
1967	8,083,210	....	8,083,210	649,732	8,732,582	114,528,723	15,403,310	129,932,033
1968	7,981,269	....	7,981,269	123,194	8,104,464	122,007,663	16,410,203	138,417,867
1969	7,434,522	....	7,434,522	151,664	7,586,186	130,235,683	17,444,723	147,680,410
1970	7,312,073	....	7,312,073	97,948	1,410,021	140,492,674	18,817,989	159,310,664
1971	7,155,206	....	7,155,206	52,790	7,207,997	153,016,968	20,416,989[2]	173,433,957
1972	6,978,171	....	6,978,171	106,259	7,084,430	174,934,438	24,623,531	199,557,969
1973	6,887,272	....	6,887,272	54,872	6,942,145	193,921,690	27,147,286	221,068,976
1974	6,518,508	....	6,518,508	48,742	6,567,250	215,515,753	30,319,725	245,935,478
1975	6,061,869	....	6,061,869	42,600	6,104,469	260,760,754	37,720,422	298,481,176
1976	5,955,017	....	5,955,017	57,717	6,012,734	308,277,342	4,031,184	352,308,526
1977	3,445,208	....	3,445,208	27,147	3,472,355	353,526,553	50,014,535	403,541,068
1978	3,285,526	....	3,285,526	23,999	3,309,525	394,204,165	55,318,352	449,522,517
1979	3,322,776	....	3,322,776	27,497	3,350,273	426,326,423	59,201,895	485,528,318
1980	3,037,838	....	3,037,838	45,056	3,082,894	462,199,179	64,653,651	526,852,830
1981	3,021,924	....	3,021,924	30,324	3,052,248	570,235,633	81,201,684	651,437,317

[1] Calendar year, for figures of prior years see Annual Reports 1955 and 1969.

[2] Does not include $10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P.L. 1971).

CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

January 1.	The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A—16.)
First Monday in January. (On or before.)	Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.)
December 1. (On or before.)	In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.)
Within 90 days	Appeal to Tax Court must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within 90 days after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).)
After three months' delinquency	After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A—20.)

INSURANCE TAXES

March 1. (On or before.)	Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)
March 1. (On or before.)	Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)

March 1. (On or before.)	Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.)
March 1. (On or before.)	Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.)
March 15. (On or before.)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.)
April 1. (On or before.)	In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.)
April 15. (On or before.)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.)
May 1. (On or before.)	Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.)
June 1. (On or before.)	Insurance preminum tax payment is due. (N.J.S.A. 54:18A—1.)
November 15. (On or before.)	Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.)

December 31. (On or before.)	The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6—59.)

LOCAL PROPERTY TAX CALENDAR

CODE: A-Assessor; C-Collector; FO-Finance Officer; C.B.T.-County Board of Taxation

JANUARY

DATES	CODE	
Jan. 1	A & C	Appeals from Added Assessments shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.11)
Jan. 1	A & C	Appeals from Assessors Omitted Assessments for current year shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.39)
Jan. 1	C	Real property taxes become a lien. Accrue to Tax Title Lien Ledger. (N.J.S.A. 54:5-6)
Jan. 1	C	Forward to recipients of prior year $160 Property Tax Deductions post-tax year statement form. (N.J.S.A. 54:4-8 et seq.)
Jan. 1	FO	Transfers of prior year's appropriation permitted during first three months of this year. (N.J.S.A. 40A:4-59)
Jan. 1	FO	Governing body to designate depository(ies). Resolution for facsimile signatures. (N.J.S.A. 40A:5-14)
Jan. 1	FO	Ascertain bond of municipal collector, custodian of school moneys and tax searcher. (N.J.S.A. 54:4-12.4; 18A:17-32; 40A:5-34 et seq.)
Jan. 1	FO	Ascertain passage of resolution designating tax search officer.
Jan. 1	FO	N.J. Health Benefit Fund Administrative expense payable.
Jan. 7 (About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Jan.10 (Before)	A	Assessor to be notified of material depreciation of structure occurring after Oct. 1 and before Jan. 1 (N.J.S.A. 54:4-35.1)
Jan. 10	A	File with County Board of Taxation copy of "Initial Statement" and "Further Statement." (N.J.S.A. 54:4-4.4)
Jan. 10	A	Assessment Lists and Duplicates filed with County Board of Taxation. (N.J.S.A. 54:4-35)
Jan. 10	A	Form SR-3A (two copies) to be filed at County Board of Taxation. (N.J.S.A. 54:4-26)
Jan. 10 (On or Before)	A	File with County Board of Taxation a statement of the estimated total amount of approved tax deductions allowable against taxes, i.e., Veteran & $160 Property Tax Deduction. (N.J.S.A. 54:4-36.1)
Jan. 10 (By)		Assessors to forward duplicate copies of Farmland Applications to L.P. & P.U.B.

Jan. 10 (After)	C	County Board of Taxation may permit tax collector to have custody of tax duplicate.
Jan. 15	FO	Report of Qualified Housing Projects to County Board of Taxation. (N.J.S.A. 55:14J-1)
Jan. 25	A, CBT	C.B.T. shall mail copy of equalization table to assessor and post copy at the court house. (N.J.S.A. 54:3-17)
Jan. 31 (Before)	FO	Chief Financial Officer ascertains temporary appropriations budget. (N.J.S.A. 40A:4-19)
Jan. 31 (By)	FO	Annual Debt Statement due by Chief Financial Officer.
Jan. 31 (By)	FO	Municipal Aid certificate of expenditure, re: State Aid filed with N.J. Department of Transportation.

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. on Added and Omitted Assessment appeals must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

FEBRUARY

DATES	CODE	
Feb. 1 (On or Before)	A & C	On or before February 1, 1981, all recipients of a $160 Property Tax Deduction for the tax year 1980 must file a statement with the municipal tax collector showing their income for 1980 and their anticipated income for 1981. (N.J.S.A. 54:4-8.44a As amended)
Feb. 1	CBT	The C.B.T. meets on Feb. 1 of the tax year to hold hearings on the County Equalization Table. Hearings must be concluded before March 10. (N.J.S.A. 54:318)
Feb. 1	C	First installment of taxes due. (N.J.S.A. 54:4-66)
Feb. 10	A & C	Notice of Disallowance of (1980) $160 Property Tax Deduction to be sent when Post-Tax Year Statement either is not filed or reveals income in excess of $5,000.
Feb. 10 (On or Before)	FO	Annual Financial Statement to be filed by Chief Financial Officer. If failure to file within 5 days, subject to penalty of $5.00 per day.
Feb. 10 (By)	FO	Introduction and approval of the Municipality's Annual Budget. (N.J.S.A. 54:4-74)
Feb. 15	FO	First Installment of County Taxes due. (N.J.S.A. 54:4-63.10)
Feb. 15	C & FO	County taxes on added and omitted assessments payable by municipality. (N.J.S.A. 54:4-63.22)

MARCH

DATES	CODE	
March 1	C	File tax collector's Annual Statement of Receipts. (N.J.S.A. 54:4-91)

March 1 (On or Before)	C	Disallowed $160 Property Tax Deduction recipients required to repay deduction previously granted. (N.J.S.A. 54:4-8.44a)
March 1	C	Disallowed $160 Property Tax Deduction claims, if unpaid, become real property lien. (N.J.S.A. 54:4-8.44a)
March 1	C	Annual Post-Tax Year Statement to be filed with municipal tax collector where $160 Property Tax Deduction recipient was physically incapacitated and unable to file on or before February 1, 1981. (N.J.S.A. 54:4-8.44a As amended)
March 1 (On or Before)	FO	File schedule of work, Form SA-17; Bureau of Local State Aid Programs. C. 73, P.L. 1972. (N.J.S.A. 27:15-1)
March 1	FO	First installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
March 1 (On or Before)		File application for State Library Aid by Chief Financial Officer. (N.J.S.A. 18A:74-1 et seq.)
March 10	CBT	C.B.T. must complete hearings on equalization of assessments among taxing districts. (N.J.S.A. 54:3-18)
March 10	CBT	Following confirmation of the county equalization table, copies must be sent by the County Boards of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court. (N.J.S.A. 54:3-19)
March 20 (By)	FO	Public hearing: adoption of Annual Municipal Budget. (N.J.S.A. 40A:4-10)
March 31 (On or Before)	C	Collector to identify delinquent taxpayers, re: Homestead Tax Rebate. (N.J.S.A. 54:4-3.80)

NOTE: Complaints from a county equalization table must be filed with the Tax Court within 45 days of promulgation. (N.J.S.A. 54:2-37).

APRIL

DATES	CODE	
Apr. 1 (By)	A, FO, CBT	Municipal and county budgets to be certified to County Board of Taxation. (N.J.S.A. 54:4-41; 42)
Apr. 1 (On or Before)	A, C, CBT	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)
Apr. 7 (On or Before)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Apr. 10 (On or Before)	CBT	County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)

Apr. 15	CBT	Form SR-3A to be filed by County Board of Taxation with Local Property and Public Utility Branch.
Apr. 18	FO	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45)
Apr. 30 (By)	FO	Receipt by municipality of State Road Aid payment.

MAY

DATES	CODE	
May 1	C	Second installment of taxes due. (N.J.S.A. 54:4-66)
May 1 (On or Before)	C	File tax collector's statement of uncollectible taxes to governing body. (N.J.S.A. 54:4-91.1)
May 1	FO	Second installment Business Personal Property taxes due to Municipality. (N.J.S.A. 54:11D-6)
May 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
May 3 (On or Before)	CBT	Table of Aggregates to be completed by County Board of Taxation. (N.J.S.A. 54:4-52)
May 3 (On or Before)	CBT	County Boards of Taxation to certify general tax rates. (N.J.S.A. 54:4-52)
May 13 (On or Before)	C, CBT	Completed tax duplicate to be delivered to tax collector by County Board of Taxation. Proceed with billing. (N.J.S.A. 54:4-55)
May 15	FO	Second installment of County taxes due. (N.J.S.A. 54:4-74)

JUNE

DATES	CODE	
June 1 (On or Before)	A & C	Assessor or Collector must notify all claimants of $160 Property Tax Deductions which have been disallowed for the tax year that the deduction has not been granted. (N.J.S.A. 54:4-8.40 et seq.)
June 1 (By)	FO	All municipal audits must be completed and filed within 5 months after the close of the calendar year. (N.J.S.A. 40A:5-4)
June 1	FO	Franchise and Gross Receipts Taxes due municipality, first payment (25%). (N.J.S.A. 54:30A-62)
June 5 (On or Before)	C	Certification of $160 Property Tax Deductions (Form PD-65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to C.B.T.
2nd Mon. in June	A	Local assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16)

June 14 (On or Before)	C	Final tax bills to be mailed. When billed annually, include preliminary taxes of following year. (N.J.S.A. 54:4-64)
June 14 (On or Before)	C	Certification of completed mailing of final tax bills to C.B.T.
June 15 (On or Before)	CBT	Annually, C.B.T. certify to Director, Division of Taxation, a summary as to number and dollar amount of total $160 Property Tax Deductions and Veterans Deductions allowed by each district. (N.J.S.A. 54:4-8.52)
June 20 (On or Before)	FO	Bank Corporation Business Tax to municipality. C. 170, P.L. 1975. (N.J.S.A. 54:10A-33)
June 30 (On or Before)	C	Option of governing body to cancel uncollectible taxes and release tax collector within 60 days of filing by the tax collector. (N.J.S.A. 54:4-91.2)
June 30	FO	School levy payments to be verified at end of school fiscal period between paying muncipality and recipient school district treasurers. Payment verifications to be made by municipal treasurer or other authorized paying officer.
June 30 (By)	FO	Certification of debits and credits by Commissioner of Education, re: veterans' liability and administrative expenses. (C. 85, P.L. 1954; C. 37, P.L. 1955; C. 55, P.L. 1966)

JULY

DATES	CODE	
July 1 (On or Before)	A	On or before July 1, 1981, the assessors shall mail to each taxpayer whose land has been assessed for the tax year 1981 under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the act for the tax year 1982 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 1980. (N.J.S.A. 54:4-23.15a)
July 1 (On or Before)	C	Notification to owners of property tax reduction under Tenants' Property Tax Rebate Program. (N.J.S.A. 54:4-6.3 et seq.)
July 1 (after)	C	Commence sale of property for prior year's delinquent taxes or other municipal liens. (Adhere to latest directive on homestead rebates.) (N.J.S.A. 54:5-19)
July 1	FO	Municipality's semi-annual payment: Consolidated Police and Firemen's Pension Fund. Interest payable at 6% per annum if payment is not made by July 31.
July 1	FO	Municipality's annual payment: Public Employees' Retirement System.

July 5	FO	Municipal Purposes Tax Assistance Fund payment, first payment (50%). (N.J.S.A. 54:1-46 et seq.)
July 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
July 15 (On or Before)	A & C	1981 Homestead Tax Rebate checks to be mailed to all qualified property owners. (N.J.S.A. 54:4-3.92d)

AUGUST

DATES	CODE	
Aug. 1 (On or Before)	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application with the tax assessor. (N.J.S.A. 54:4-23.6 as amended 54:4-23.13, 54:4-23.13a)
Aug. 1	C	Third installment of taxes due. (N.J.S.A. 54:4-66)
Aug. 1 (On or Before)	C, FO	Annual Custodian of School Moneys report. (N.J.S.A. 18A:17-36)
Aug. 1	FO	Third installment Business Personal Property taxes to municipality. (N.J.S.A 54:11D-6)
Aug. 3	A	All SR-1A forms showing information on sales transactions to be used in compiling the 1980 Table of Equalized Valuations for State School Aid must be received by the Local Property & Public Utility Branch on or before August 3.
Aug. 15 (On or Before)	A & C & CBT	Taxpayers and taxing district may appeal assessed valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds $750,000.00, appeal may be made directly to Tax Court.) (N.J.S.A. 54:3-21)
Aug. 15	FO	Third installment of County taxes due. (N.J.S.A. 54:4-74)

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

SEPTEMBER

DATES	CODE	
Sept. 1 (On or Before)	A	Tangible Business Personal Property returns of telephone, telegraph, and messenger systems companies filed: On or before September 1, 1981 with respect to the tax year 1982 and thereafter, owners of tangible personal property used in business of telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48)
Sept. 1 (By)	FO	All school audits shall be completed and filed not later than three months after the end of the school fiscal year.

TABLE 40
LOCAL TAX STATISTICS[1]

Year	Valuation of land and improvements	Valuation personal property	Second-class railroad property	Net Valuation taxable including second-class railroad property	Average rate per $100 of Valuation	County tax
1970	$ 35,747,131,383[2]	$ 720,543,375	....	$ 36,467,674,758	$5.396	$365,347,436.64
1971	41,235,025,378[2]	834,700,150	....	42,069,725,528	5.282	430,328,035.48
1972	50,427,730,707[2]	1,024,609,549	....	51,446,431,[illegible]0	4.746	472,788,994.59
1973	56,727,225,463	1,163,529,432	....	59,885,223,994	4.316	499,768,220.24
1974	65,569,254,167	1,259,585,590	....	66,821,552,181	4.133	546,534,809.45
1975	71,604,254,492	1,345,713,571	....	72,940,756,787	4.142	615,011,141.02
1976	76,977,351,719	1,484,239,768	....	78,444,350,671	4.265	692,199,667.12
1977	81,947,717,136	1,601,960,109	....	83,529,378,044	3.899	731,632,875.82
1978	88,096,325,059	1,671,179,967	....	89,724,637,362	3.709	764,925,168.37
1979	95,245,570,423	1,748,360,456	....	96,974,994,893	3.602	813,681,121.37
1980	101,750,296,002	1,782,952,076	....	103,486,392,982	3.666	874,410,255.73
1981	109,247,254,175	1,815,027,347	....	111,002,530,111	3.776	963,892,829.01

Year	County library tax	Local health service taxes	District school tax	Local municipal purpose tax	Deductions Allowed Veterans and Senior Citizens	Total property tax	Total bank stock tax
1970	$3,331,620.89	....	$1,111,248,145.31	$453,837,827.61	$33,853,040.00	$1,967,618,070.45	$15,652,640.28
1971	4,882,879.29	....	1,288,150,617.97	465,713,295.62	33,981,319.00	2,222,256,147.36	17,197,245.12
1972	4,420,736.67	....	1,404,171,924.44	525,351,850.96	34,839,439.66	2,441,572,946.32	19,239,919.48
1973	5,055,372.25	....	1,518,783,128.89	526,003,820.59	35,260,846.66	2,584,891,388.63	20,795,332.20
1974	5,667,659.33	....	1,589,947,109.04	583,719,724.46	35,686,746.00	2,761,556,046.28	22,638,473.44
1975	6,454,176.64	....	1,692,772,039.56	670,606,612.40	36,205,890.50	3,021,049,860.12	24,450,606.40
1976	7,373,042.99	....	1,225,927,728.23	783,479,525.72	36,566,753.50	3,345,546,717.76	....
1977	7,956,266.43	....	1,782,383,844.04[3]	735,100,661.42	51,884,214.00	3,257,073,667.71	....
1978	8,640,129.13	$4,664,181.00	1,804,578,745.85	744,766,122.42	....	3,327,574,346.77	....
1979	9,306,237.11	4,265,537.85	1,911,739,993.52[4]	754,001,244.25	....	3,492,936,977.24[4]	....
1980	10,849,989.40	5,092,627.80	2,073,689,560.54	829,855,955.62	....	3,793,898,389.77	....
1981	12,788,769.94	7,069,503.00	2,284,892,378.69	923,314,099.84	....	4,191,857,580.48	....

[1] For figures of prior years, see Annual Reports of 1955 and 1969.

[2] Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

[3] Exclusive of Total Adjustment of Deferred Reduction (c. 113, L. 1976).

[4] Warren County Blairstown Twp. included $77,291.01 which had been allocated from municipal surplus in the district school purpose taxes. This amount was not included in the county total on which tax rate is computed.

Sept. 1	FO	Franchise and Gross Receipts Taxes due municipality, second payment (40%). (N.J.S.A. 54:30A-62)
Sept. 15 (On or Before)	A	Statement of the taxable value of State owned real property filed with the Director of the Division of Taxation. (N.J.S.A. 54:4-2.2c)
Sept. 30 (After)	FO	Receipt of payment for Non-Public Elementary and Secondary Education Auxiliary Services.

OCTOBER

DATES	CODE	
Oct. 1	A	All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year. (N.J.S.A 54:4-23, 54:4-35)
Oct. 1	A & C	All required conditions for a veteran's $50 tax deduction must exist as of October 1 of the pretax year. (N.J.S.A. 54:4-8.15 et seq.)
Oct. 1	A & C	Required conditions for $160 property tax deduction must exist as of Oct. 1 of pretax year. (65 yrs. of age for senior citizen; 55 yrs. for surviving spouse, or occurrence of disability, by Dec. 31 of the pretax year.) (N.J.S.A. 54:4-8.44 et seq.)
Oct. 1 (On or Before)	A	Initial application (Form F.S. #1) for a blast or radiation fallout shelter tax exemption must be filed with assessor. (N.J.S.A. 54:4-3.50)
Oct. 1 (On or Before)	A	The State Farmland Advisory Committee publishes recommended agricultural land values for use with the Farmland Assessment Act. (N.J.S.A. 54:4-23.20)
Oct. 1 (On or Before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. (N.J.S.A. 54:1-35.1 et seq.)
Oct. 1	A & C	Added Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.5)
Oct. 1	A & C	Omitted Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.17)
Oct. 1 (On or Before)	A	Initial application for water supply and sewerage disposal facilities exemption must be filed with assessor. (N.J.S.A. 54:4-3.61)
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after Oct. 1 and before Jan. 1 may be valued and assessed as of first day of month following completion or sale of said property. (N.J.S.A. 54:4-63.3, 54:4-63.28)
Oct. 1	A	In areas declared blighted, assessors must deduct amount of certain improvement exemptions granted during tax year. (N.J.S.A. 54:4-3.72, 54:4-3.96)

Taxing districts may appeal to the Tax Court to review Table Equalized Valuations within 45 days following promulgation of Table.

Oct. 1	A	All required conditions for a Homestead Tax Rebate must exist as of Oct. 1 of pretax year; all required conditions for $50 additional rebate must exist as of Dec. 31 of pretax year. (N.J.S.A. 54:4-3.80 et seq.)
Oct. 1	FO	Municipal Purposes Tax Assistance Fund payment, second and final payment (50%). (N.J.S.A. 54:1-46 et seq.)
Oct. 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Oct. 10 (On or About)	C	Added and omitted assessment tax duplicate to be delivered by C.B.T. to collectors. Proceed with billing. (N.J.S.A. 54:4-63.5, 54:4-63.17)
Oct. 25 (Before)	C	Added and omitted assessment bills to be mailed. (N.J.S.A. 54:4-63.7; 63.19)

NOVEMBER

DATES	CODE	
Nov. 1	A	Not later than Nov. 1 of the pretax year, all new applicants for property tax exemption must file an Initial Statement with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement by November 1 of every third year. (N.J.S.A. 54:4-4.4)
Nov. 1	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. (N.J.S.A. 54:4-23.1 et seq. As amended)
Nov. 1	C	Fourth installment of taxes due. (N.J.S.A. 54:4-66)
Nov. 1	C	Omitted assessment taxes payable. (N.J.S.A. 54:4-63.20)
Nov. 1	C	Added assessment taxes payable. (N.J.S.A. 54:4-63.8)
Nov. 1	FO	Receipt of State payments for Veterans and $160 Property Tax Deductions. (N.J.S.A. 54A:10-1)
Nov. 1	FO	In lieu installment paid to municipalitites for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
Nov. 1 (After)	FO	Appropriation transfers during the last two months of fiscal year. (N.J.S.A. 40A:4-58)
Nov. 1	FO	Fourth and final installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Nov. 15	A, C, CBT	Hearings must be completed and all appeals by taxpayers and taxing districts must be determined by the C.B.T. on or before Nov. 15 of the tax year. (N.J.S.A. 54:3-26)

Nov. 15 (On or Before)	A, C, CBT	The Director, Division of Taxation shall notify the County Boards of Taxation and the taxing district affected of any change, addition or revision to the statement of State owned property values filed by the assessor in September. (N.J.S.A. 54:4-2.2d)
Nov. 15	FO	Fourth installment of County taxes due. (N.J.S.A. 54:4-74)

DECEMBER

DATES	CODE	
Dec. 1 (On or Before)	A	Applicants for 1982 Homestead Tax Rebate must file form HR-1. (N.J.S.A. 54:4-3.80 et seq.)
Dec. 1 (On or before	A & C	Appeals from Added Assessments to be filed with C.B.T. (N.J.S.A. 54:4-63.11)
Dec. 1 (On or Before)	A & C	Appeals from assessors Omitted Assessments for current year to be filed with C.B.T. (N.J.S.A. 54:4-63.39)
Dec. 1 (By)	C	Tax bill for preliminary first half (following year) to be mailed by tax collectors where two billings annually. (N.J.S.A. 54:4-64)
Dec. 1	FO	Franchise and Gross Receipts Taxes due municipality, third and final payment (35%). (N.J.S.A. 54:30A-62)
Dec. 10 (On or Before)	FO	State aid pursuant to Railroad Tax Law payable to municipality. (N.J.S.A. 54:29A-24.4)
Dec. 31 (On or Before)	FO	Delivery of statement concerning railroad tax payable in following year. (N.J.S.A. 54:29A-24.5)
Dec. 31 (On or Before)	A	Legal advertisement—where and when tax list may be inspected. (N.J.S.A. 54:4-38)
Dec. 31 (On or Before)	A & C	Applications or Veterans Deduction and $160 Property Tax Deduction for 1982 must be filed with assessor, thereafter with collector. (N.J.S.A. 54:4-8.43, 54:4-8.13)
Dec. 31 (On or Before)	C	Applications for Veterans Deduction and $160 Property Tax Deduction for current year (1981) must be filed with collector. (N.J.S.A. 54:4-8.44, 54:4-8.13)
Dec. 31	C	Last day for holding tax sale of prior year's delinquent taxes or other municipal liens. (N.J.S.A. 54:5-19)
Dec. 31	FO	All revenues to treasurer by officials handling moneys.
Dec. 31	FO	Distribution of 10% net sales tax revenue to municipalities. (N.J.S.A. 54:32B-34)
Dec. 31	FO	Receipt of replacement tax for bus receipts by State. (C. 211, P.L. 1972) (N.J.S.A. 48:4-14.2)

APPENDIX II

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TABLE 41
NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1978-1981

County and District	1981 Actual Tax Rates	1981 County Equalization Ratio	Effective Tax Rates 1981	Effective Tax Rates 1980	Effective Tax Rates 1979	Effective Tax Rates 1978	Total Property Tax Percent Change 1980 to 1981
ATLANTIC COUNTY							
Absecon City	$1.58	141.44	$2.21	$2.45	$2.83	$3.03	+17.3
Atlantic City	5.04	62.46	3.09	2.75	[illegible]	4.67	+73.5
Brigantine City	2.26	70.31	1.59	1.60	[illegible]	2.50	+30.6
Buena Bor.	3.43	71.66	2.39	2.30	2.72	2.73	+8.5
Buena Vista Twp.	3.42	57.68	1.95	1.99	2.30	2.61	+15.9
Corbin City	3.09	80.95	2.45	2.15	1.84	2.25	+14.2
Egg Harbor City	3.20	88.19	2.73	2.94	2.99	3.12	+11.5
Egg Harbor Twp.	2.38	78.11	1.84	2.06	2.30	2.40	+13.7
Estell Manor City	3.28	68.23	2.23	2.29	2.44	2.65	+18.5
Folsom Bor.	4.63	46.38	2.14	2.05	2.45	2.58	+20.0
Galloway Twp.	3.68	53.26	1.94	2.22	2.43	2.53	+21.6
Hamilton Twp.	2.98	66.81	1.96	1.98	2.34	2.42	+57.8
Hammonton Town	5.71	45.61	2.55	2.62	2.79	2.87	+11.8
Linwood City	1.85	129.46	2.37	2.61	3.06	3.30	+19.2
Longport Bor.	1.10	106.62	1.17	1.29	1.60	1.82	+20.8
Margate City	2.69	57.81	1.55	1.82	2.14	2.52	+17.3
Mullica Twp.	4.33	59.49	2.56	2.50	2.72	2.83	+17.0
Northfield City	3.34	79.81	2.62	3.04	3.37	3.69	+7.0
Pleasantville City	2.90	136.66	3.82	3.12	3.88	4.37	+52.1
Port Republic City	5.37	31.01	1.66	1.97	2.01	1.86	+26.1
Somers Point City	2.79	85.24	2.36	2.64	2.71	3.06	+15.2
Ventnor City	3.44	49.40	1.70	2.27	2.83	3.03	+5.5
Weymouth Twp.	4.11	55.03	2.24	1.92	2.79	2.29	+38.7
BERGEN COUNTY							
Allendale Bor.	$3.12	85.48	$2.65	$2.75	$2.93	$3.21	+9.8
Alpine Bor.	2.74	51.90	1.42	1.68	1.74	1.81	+10.2
Bergenfield Bor.	4.02	74.80	2.97	3.12	3.03	3.00	+8.5
Bogota Bor.	3.54	79.68	2.67	2.74	2.53	2.56	+8.5
Carlstadt Bor.	1.36	102.09	1.31	1.26	1.20	1.44	+17.1
Cliffside Park Bor.	3.00	68.51	2.03	2.09	2.20	2.31	+12.8
Closter Bor.	4.69	59.48	2.78	2.97	3.10	3.11	+9.0
Cresskill Bor.	4.07	65.64	2.65	2.72	2.88	2.89	+9.4
Demarest Bor.	2.91	97.69	2.83	3.06	3.36	3.51	+13.9
Dumont Bor.	3.55	83.27	2.94	3.05	3.03	3.26	+15.7
East Rutherford Bor.	1.92	86.16	1.52	1.83	1.26	1.28	+26.5
Edgewater Bor.	3.22	58.74	1.86	1.30	1.96	1.80	-4.5
Elmwood Park Bor.	2.30	82.87	1.82	2.07	1.76	2.05	+9.6
Emerson Bor.	3.21	82.90	2.63	2.79	2.88	3.02	+5.8
Englewood City	4.13	90.89	3.64	3.56	3.71	3.72	+10.8
Englewood Cliffs Bor.	1.92	73.47	1.35	1.40	1.48	1.66	+7.6
Fair Lawn Bor.	2.59	86.70	2.17	2.24	2.40	2.54	+8.9
Fairview Bor.	2.72	89.55	2.33	2.34	2.31	2.30	+8.0
Fort Lee Bor.	2.11	98.76	2.07	2.17	2.01	2.27	+9.5
Franklin Lakes Bor.	1.84	98.75	1.80	1.83	2.03	2.22	+11.5
Garfield City	2.24	96.81	2.07	2.07	1.99	2.11	+11.1
Glen Rock Bor.	3.63	75.50	2.72	2.86	3.08	3.18	+7.9
Hackensack City	3.82	84.16	3.06	3.08	3.11	2.89	+7.2
Harrington Park Bor.	3.65	74.61	2.72	2.77	2.91	3.20	+9.1

County and District	1981		Effective Tax Rates				Total Property Tax Percent Change 1980 to 1981
	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	
BERGEN COUNTY (continued)							
Hasbrouck Heights Bor.	2.00	85.39	2.19	2.22	2.44	2.58	+9.9
Haworth Bor.	4.06	63.50	2.57	2.76	2.88	3.02	+12.8
Hillsdale Bor.	4.19	68.52	2.86	2.90	3.26	3.30	+8.9
Hohokus Bor.	2.80	71.82	2.00	2.06	2.19	2.40	+9.1
Leonia Bor.	4.00	80.22	3.18	3.30	3.36	3.41	+5.0
Little Ferry Bor.	2.57	95.13	2.40	2.24	2.33	2.35	+8.6
Lodi Bor.	2.74	102.54	2.73	2.84	2.86	2.74	+8.3
Lyndhurst Twp.	1.86	99.05	1.76	1.71	1.70	1.73	+16.6
Mahwah Twp.	2.87	66.42	1.85	1.85	2.13	2.31	+8.1
Maywood Bor.	2.97	83.37	2.42	2.39	2.42	2.55	+8.9
Midland Park Bor.	3.18	82.49	2.56	2.71	2.81	3.04	+7.3
Montvale Bor.	2.59	81.47	2.07	2.13	2.20	2.30	+11.0
Moonachie Bor.	1.38	92.70	1.21	1.26	1.42	1.37	+9.2
New Milford Bor.	3.31	82.74	2.72	2.75	2.76	2.88	+11.7
North Arlington Bor.	2.64	88.84	2.30	2.27	2.32	2.31	+8.3
Northvale Bor.	3.25	80.53	2.51	2.56	2.54	2.68	+7.5
Norwood Bor.	3.37	75.97	2.53	2.64	2.72	2.80	+8.7
Oakland Bor.	4.20	66.36	2.85	2.96	3.13	3.32	+11.3
Old Tappan Bor.	3.33	74.97	2.47	2.39	2.38	2.41	+18.9
Oradell Bor.	3.52	60.69	2.12	2.29	2.36	2.45	+9.6
Palisades Park Bor.	5.53	46.05	2.50	2.44	2.44	2.50	+10.4
Paramus Bor.	2.68	73.66	1.89	1.98	2.07	2.11	+2.8
Park Ridge Bor.	3.47	83.34	2.86	2.98	3.05	3.10	+8.0
Ramsey Bor.	3.23	80.39	2.55	2.55	2.70	2.87	+15.6
Ridgefield Bor.	.66	82.55	.49	.52	.57	.61	+0.2
Ridgefield Park Twp.	3.99	73.66	2.86	3.00	2.90	2.82	+7.2
Ridgefield Village	3.16	94.71	2.97	3.22	3.45	3.55	+5.7
Riveredge Bor.	3.18	82.51	2.61	2.73	2.83	2.93	+6.5
Rivervale Twp.	4.71	58.31	2.73	2.90	3.16	3.33	+10.7
Rochelle Park Twp.	1.99	76.15	1.53	1.56	1.59	1.86	+10.3
Rockleigh Bor.	1.30	54.55	.66	.65	.65	.67	+1.0
Rutherford Bor.	3.67	74.80	2.72	2.71	2.69	2.69	+7.8
Saddle Brook Twp.	2.15	85.49	1.77	2.01	1.95	1.98	+2.9
Saddle River Bor.	1.64	70.21	1.15	1.24	1.34	1.51	+12.6
South Hackensack Twp.	2.24	91.55	1.85	1.90	1.78	1.67	+6.9
Teaneck Twp.	4.31	84.69	3.62	3.81	3.96	4.07	+7.4
Tenafly Bor.	3.59	76.50	2.73	2.91	3.14	3.44	+7.9
Teterboro Bor.	.84	106.32	.75	.67	.58	.55	+12.2
Upper Saddle River Bor.	2.58	82.19	2.10	2.20	2.22	2.39	+5.4
Waldwick Bor.	4.14	72.20	2.96	3.05	3.10	3.10	+12.0
Wallington Bor.	2.51	72.36	1.77	1.86	2.12	2.06	+4.7
Washington Twp.	3.30	83.44	2.74	2.87	3.31	3.62	+7.5
Westwood Bor.	3.12	85.56	2.61	2.65	2.71	2.77	+5.9
Woodcliff Lake Bor.	3.95	68.81	2.70	2.89	3.09	3.27	+10.8
Wood-Ridge Bor.	2.19	80.38	1.62	1.66	1.74	1.83	+6.4
Wyckoff Twp.	2.73	82.18	2.23	2.22	2.51	2.65	+11.4
BURLINGTON COUNTY							
Bass River Twp.	$3.15	76.23	$2.36	$2.51	$2.45	$2.24	+0.3
Beverly City	2.30	122.00	2.71	2.46	2.68	2.70	+27.7
Bordentown City	3.22	93.28	2.88	2.94	2.90	2.99	+6.2
Bordentown Twp.	3.38	65.65	2.81	2.73	2.46	2.73	+11.9
Burlington City	1.11	90.96	1.03	1.07	1.25	1.31	+11.5
Burlington Twp.	3.19	72.94	2.20	2.27	2.16	2.20	+7.8
Chesterfield Twp.	3.44	72.53	2.44	2.46	2.35	2.28	+19.4
Cinnaminson Twp.	4.36	59.37	2.54	2.51	2.60	2.55	+10.2
Delanco Twp.	2.88	101.00	2.70	2.73	2.65	2.77	+6.8
Delran Twp.	2.36	100.00	2.30	2.42	2.45	2.46	+20.9

	1981		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	Total Property Tax Percent Change 1980 to 1981
BURLINGTON COUNTY (continued)							
Eastampton Twp.	3.53	86.80	3.03	3.15	3.16	3.15	+5.5
Edgewater Park Twp.	3.02	82.26	2.42	2.56	2.46	2.67	+0.4
Evesham Twp.	2.30	106.41	2.43	2.43	2.53	2.66	+16.9
Fieldsboro Bor.	3.93	78.73	2.38	2.25	2.14	2.09	+11.8
Florence Twp.	2.79	90.49	2.29	2.32	2.28	2.31	+3.1
Hainesport Twp.	3.27	83.44	2.66	2.74	2.76	2.72	+9.0
Lumberton Twp.	2.50	97.31	2.33	2.26	2.24	2.24	+10.8
Mansfield Twp.	2.34	101.00	2.31	2.18	2.00	1.93	+13.8
Maple Shade Twp.	4.55	49.04	2.20	2.40	2.63	2.70	+2.7
Medford Twp.	3.15	78.32	2.46	2.46	2.53	2.74	+17.4
Medford Lakes Bor	4.55	58.17	2.64	2.75	2.92	2.90	+8.9
Moorestown Twp.	4.46	58.13	2.53	2.63	2.72	2.81	+8.4
Mount Holly Twp.	3.69	86.73	3.10	3.06	3.06	3.01	+9.1
Mount Laurel Twp	2.99	80.66	2.39	2.41	2.58	2.51	+18.4
New Hanover Twp.	2.38	102.00	2.38	2.25	2.14	1.77	+14.1
North Hanover Twp.	2.13	77.98	1.63	1.91	1.76	1.70	-7.5
Palmyra Bor.	3.62	73.43	2.62	2.79	2.59	2.65	+3.1
Pemberton Bor.	3.20	80.15	2.52	2.64	2.66	2.74	+8.2
Pemberton Twp.	2.71	96.78	2.61	2.53	2.52	2.51	+7.3
Riverside Twp.	2.20	107.00	2.20	2.40	2.49	2.59	+4.4
Riverton Bor.	3.11	92.98	2.86	2.53	2.45	2.39	+19.5
Shamong Twp.	2.58	102.00	2.61	2.49	2.70	1.95	+23.0
Southampton Twp.	1.90	105.00	1.97	1.90	1.89	1.91	+18.8
Springfield Twp.	3.32	66.58	2.17	2.18	2.16	2.19	+13.3
Tabernacle Twp.	2.54	101.00	2.55	2.47	2.63	2.22	+17.4
Washington Twp.	4.25	51.83	2.12	1.79	1.95	2.12	+6.7
Westampton Twp.	2.73	101.00	2.70	2.79	2.49	2.86	+11.6
Willingboro Twp.	2.96	117.00	3.43	3.49	3.36	3.35	+4.1
Woodland Twp.	2.83	69.47	1.96	1.67	1.51	1.67	-3.2
Wrightstown Bor.	2.58	111.00	2.70	2.76	2.63	2.37	+10.3
CAMDEN COUNTY							
Audubon Bor.	$ 4.871	72.97	$3.46	$3.61	$3.34	$3.38	+2.1
Audubon Park Bor.	4.604	100.00	4.36	3.87	4.54	4.90	+13.6
Barrington Bor.	5.507	66.21	3.44	3.35	3.42	3.44	+6.7
Bellmawr Bor.	3.758	92.65	3.43	3.35	3.25	3.16	+8.8
Berlin Bor.	3.436	86.05	2.91	2.86	2.92	3.06	+12.1
Berlin Twp.	4.223	77.75	3.27	2.98	2.63	2.78	+23.9
Brooklawn Bor.	3.413	90.29	2.99	2.76	2.73	2.78	+14.3
Camden City	12.299	55.52	6.31	4.34	4.24	4.25	+50.2
Cherry Hill Twp.	4.324	77.84	3.30	3.30	3.27	3.27	+12.5
Chesilhurst Bor.	3.407	100.06	3.36	3.10	3.07	3.39	+13.4
Clementon Bor.	4.206	88.77	3.68	3.44	3.20	3.15	+17.1
Collingswood Bor.	5.999	54.76	3.27	3.34	3.37	3.38	+5.9
Gibbsboro Bor.	3.942	81.93	3.10	3.13	3.09	3.00	+8.2
Gloucester City	3.546	91.62	2.98	2.73	2.71	2.88	+13.8
Gloucester Twp.	4.205	76.34	3.20	3.08	3.12	3.05	+21.9
Haddon Twp.	3.491	90.43	3.12	3.11	3.09	3.14	+10.1
Haddonfield Bor.	6.632	49.98	3.33	3.31	3.28	3.31	+15.1
Haddon Heights Bor.	4.341	74.68	3.22	3.19	3.27	3.25	+11.5
Hi-Nella Bor.	8.895	48.70	4.30	3.29	2.98	2.93	+43.5
Laurel Springs Bor.	5.644	58.76	3.57	3.50	3.32	3.20	+10.8
Lawnside Bor.	4.524	77.39	3.42	3.21	3.14	3.32	+23.7
Lindenwold Bor.	3.502	94.41	3.30	3.11	3.12	3.18	+8.4
Magnolia Bor.	3.934	87.61	3.39	3.26	3.29	3.38	+12.6
Merchantville Bor.	6.641	52.79	3.63	3.72	3.82	3.96	+7.7
Mt. Ephraim Bor.	5.075	61.40	3.09	3.11	3.16	3.06	+5.8
Oaklyn Bor.	4.299	79.45	3.37	3.24	3.27	3.27	+9.9

County and District	1981		Effective Tax Rates				Total Property Tax Percent Change 1980 to 1981
	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	
CAMDEN COUNTY (continued)							
Pennsauken Twp.	3.973	83.35	3.16	3.06	3.06	3.09	+10.6
Pine Hill Bor.	3.338	99.59	3.31	3.25	3.03	2.93	+6.9
Pine Valley Bor.	3.631	120.43	4.28	4.17	4.08	3.96	+4.0
Runnemede Bor.	3.866	83.05	3.16	3.06	2.99	2.97	+12.0
Somerdale Bor.	6.714	57.74	3.63	3.33	3.14	3.33	+13.3
Stratford Bor.	3.322	89.67	2.93	3.01	3.04	3.27	+8.9
Tavistock Bor.	1.969	102.06	1.80	1.97	2.20	1.96	-7.8
Voorhees Twp.	3.277	84.43	2.73	2.86	2.80	2.80	+23.5
Waterford Twp.	3.083	97.47	2.99	2.80	2.61	2.74	+17.9
Winslow Twp.	2.972	95.97	2.79	2.67	2.59	2.63	+13.3
Woodlynne Bor.	6.595	68.22	4.47	4.41	4.26	4.31	+11.11
CAPE MAY COUNTY							
Avalon Bor.	$1.698	58.33	$1.00	$1.15	$1.30	$1.36	+9.6
Cape May City	3.216	73.57	2.30	2.66	2.73	2.64	-2.3
Cape May Point Bor.	1.584	66.32	1.06	1.29	1.54	1.39	-1.7
Dennis Twp.	3.115	63.37	1.97	1.87	1.75	1.83	+26.3
Lower Twp.	2.861	77.56	2.21	2.06	2.25	2.33	+20.5
Middle Twp.	2.780	83.83	2.31	2.49	2.30	2.34	+5.1
North Wildwood City	3.016	64.25	1.91	1.97	2.04	2.07	+9.1
Ocean City	2.253	64.79	1.45	1.61	1.79	1.63	+6.8
Sea Isle City	1.618	78.70	1.27	1.36	1.44	1.40	+13.9
Stone Harbor Bor.	1.626	67.96	1.10	1.15	1.23	1.27	+13.8
Upper Twp.	.900	72.24	.65	.64	.60	.60	+18.4
West Cape May Bor.	3.618	55.11	1.99	2.10	2.32	2.56	+19.4
West Wildwood Bor.	3.572	61.15	2.18	2.37	2.54	2.45	+5.0
Wildwood City	3.645	71.59	2.52	2.44	2.62	2.57	+11.5
Wildwood Crest Bor.	2.326	66.75	1.52	1.61	1.75	1.78	+4.6
Woodbine Bor.	3.173	85.94	2.63	3.11	3.00	2.97	-10.0
CUMBERLAND COUNTY							
Bridgeton City	$2.72	121.99	$2.98	$3.35	$3.42	$3.65	-6.3
Commercial Twp.	4.09	64.86	2.61	2.95	2.53	2.78	-7.4
Deerfield Twp.	3.47	75.20	2.56	2.55	2.74	2.91	+15.8
Downe Twp.	3.63	84.66	2.97	3.31	2.73	2.64	-3.7
Fairfield Twp.	4.02	69.54	2.77	2.94	2.78	2.97	-3.1
Greenwich Twp.	3.17	99.68	3.06	3.29	2.85	3.09	+1.6
Hopewell Twp.	2.29	113.26	2.52	2.56	2.70	3.03	+5.1
Lawrence Twp.	5.27	79.46	4.08	3.02	3.02	3.13	+43.5
Maurice River Twp.	5.63	52.06	2.86	3.08	2.76	2.66	+8.8
Millville City	3.89	76.70	2.93	2.91	2.85	3.05	+12.8
Shiloh Bor.	2.85	96.40	2.72	2.72	2.96	3.30	+6.5
Stow Creek Twp.	2.57	103.24	2.54	2.40	2.44	2.64	+15.1
Upper Deerfield Twp.	3.18	72.53	2.22	2.29	2.43	2.89	+2.1
Vineland City	3.44	88.43	2.93	2.99	2.94	2.90	+8.2
ESSEX COUNTY							
Belleville Town	$ 4.86	84.60	$3.95	$3.91	$3.93	$3.97	+10.0
Bloomfield Town	7.01	55.06	3.76	3.99	4.05	4.06	+6.5
Caldwell Bor.	5.09	69.89	3.52	3.59	4.10	4.23	+5.6
Cedar Grove Twp.	3.38	76.06	2.53	2.77	2.93	2.97	+5.4
East Orange City	8.80	83.88	7.03	6.70	6.99	7.49	+6.4
Essex Fells Bor.	4.74	59.05	2.80	3.02	3.14	3.30	+9.5

County and District	1981		Effective Tax Rates				Total Property Tax Percent Change 1980 to 1981
	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	
ESSEX COUNTY (continued)							
Fairfield Bor.	3.20	86.37	2.65	2.71	2.80	2.87	+5.1
Glen Ridge Bor.	9.51	46.74	4.44	4.75	5.21	5.35	+12.0
Irvington Town	7.29	64.72	4.65	4.67	4.79	4.93	+4.6
Livingston Twp.	3.87	72.81	2.79	3.00	3.19	3.13	+10.0
Maplewood Twp.	3.46	118.35	4.03	4.21	4.49	4.66	+5.2
Millburn Twp.	3.66	70.67	2.56	2.80	2.92	3.17	+13.9
Montclair Town	7.18	59.96	4.28	4.60	4.95	4.86	+7.3
Newark City	10.11	54.95	4.69	5.01	5.05	5.10	+0.9
North Caldwell Bor.	6.46	49.96	3.22	3.44	3.70	3.92	+10.6
Nutley Town	4.47	81.57	3.57	3.66	3.74	3.71	+7.4
Orange City	10.55	59.71	5.78	6.20	6.32	6.54	+4.5
Roseland Bor.	3.80	75.10	2.79	3.08	3.63	3.50	+9.2
South Orange Village	6.25	73.15	4.56	4.82	4.92	5.26	+8.5
Verona Bor.	6.81	52.19	3.52	3.76	3.94	4.03	+7.3
West Caldwell Bor.	4.37	75.48	3.24	3.49	3.62	3.72	+10.1
West Orange Town	7.49	51.91	3.84	4.28	4.45	4.68	+7.0
GLOUCESTER COUNTY							
Clayton Bor.	$3.84	78.29	$2.96	$2.75	$2.73	2.81	+22.8
Deptford Twp.	2.23	121.47	2.66	2.69	2.62	2.56	+10.4
East Greenwich Twp.	3.66	57.56	2.08	2.10	2.14	2.16	+10.2
Elk Twp.	3.26	70.94	2.29	2.39	2.25	1.99	+5.5
Franklin Twp.	3.40	72.98	2.46	2.41	2.17	2.16	+16.1
Glassboro Bor.	3.14	94.77	2.87	3.12	2.91	2.80	+3.7
Greenwich Twp.	4.26	44.76	1.77	1.76	1.68	1.45	+20.5
Harrison Twp.	2.89	84.04	2.39	2.49	2.25	2.07	+14.7
Logan Twp.	2.53	80.23	1.97	1.92	1.97	1.58	+16.2
Mantua Twp.	3.42	76.37	2.59	2.55	2.60	2.65	+8.7
Monroe Twp.	3.04	74.38	2.24	2.36	2.22	2.10	+7.4
National Park Bor.	3.42	86.26	2.93	3.02	2.59	2.80	+3.4
Newfield Bor.	2.48	112.37	2.70	2.87	2.62	2.52	+0.8
Paulsboro Bor.	2.80	89.38	2.41	2.66	2.44	2.73	-0.3
Pitman Bor.	2.41	116.63	2.72	2.63	2.73	2.77	+8.0
South Harrison Twp.	3.96	57.46	2.22	2.30	2.22	2.25	+7.8
Swedesboro Bor.	2.80	105.67	2.67	2.82	2.75	2.84	+2.5
Washington Twp.	2.67	89.53	2.37	2.33	2.32	2.35	+19.5
Wenonah Bor.	5.28	52.38	2.77	2.72	2.70	2.67	+14.7
West Deptford Twp.	3.38	68.06	2.21	2.23	2.18	2.20	+1.9
Westville Bor.	3.19	84.66	2.64	2.72	2.64	2.45	+5.5
Woodbury City	5.17	59.57	3.05	3.02	3.06	3.17	+7.3
Woodbury Heights Bor.	2.61	91.80	2.34	2.27	2.23	2.23	+14.0
Woolwich Twp.	2.72	83.73	2.15	2.31	2.44	2.34	+4.5
HUDSON COUNTY							
Bayonne City	$ 8.407	51.63	$4.06	$4.11	$4.21	$4.04	+7.5
East Newark Bor.	5.293	77.95	3.35	3.38	2.96	3.61	+1.7
Guttenberg Town	6.040	56.47	3.32	3.20	3.45	3.42	+26.3
Harrison Town	5.933	48.37	2.39	2.43	2.64	2.70	+2.1
Hoboken City	13.804	46.71	5.24	4.84	4.59	5.61	+19.7
Jersey City	10.706	57.63	5.67	5.48	5.70	6.07	+6.5
Kearny Town	7.125	46.71	3.04	2.94	2.75	2.54	+16.4
North Bergen Twp.	4.762	91.72	4.22	4.60	3.86	3.81	-3.0
Secaucus Town	2.844	99.71	2.75	2.59	2.63	2.61	+10.4
Union City	8.359	83.39	6.60	5.72	5.08	5.08	+17.9
Weehawken Twp.	6.058	78.30	5.30	5.06	4.35	4.65	-9.5
West New York Town	8.991	66.54	5.66	5.63	4.84	5.24	+6.6

	1981		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	Total Property Tax Percent Change 1980 to 1981
HUNTERDON COUNTY							
Alexandria Twp.	$2.100	116.85	$2.39	$2.19	$2.22	$2.46	+22.5
Bethlehem Twp.	4.370	61.86	2.67	2.59	2.39	2.34	+25.4
Bloomsbury Bor.	3.350	70.43	2.30	2.20	2.33	2.45	+13.8
Califon Bor.	2.400	114.80	2.69	2.70	2.70	2.83	+16.3
Clinton Town	2.840	107.68	2.98	3.00	2.68	2.57	+7.0
Clinton Twp.	2.160	117.69	2.49	2.45	2.53	2.48	+11.6
Delaware Twp.	2.540	92.05	2.28	2.07	2.15	2.43	+21.5
East Amwell Twp.	2.440	84.76	2.02	1.91	2.06	2.12	+22.5
Flemington Bor.	3.140	83.56	2.52	2.38	2.54	2.47	+5.0
Franklin Twp.	3.520	59.26	2.18	2.25	2.25	2.23	+15.6
Frenchtown Bor.	3.560	78.49	2.66	2.53	2.79	2.83	+20.0
Glen Gardner Bor.	3.530	63.43	2.22	2.60	2.88	3.19	+4.2
Hampton Bor.	3.130	88.51	2.75	2.84	2.55	2.66	+14.3
High Bridge Bor.	4.240	63.79	2.60	2.68	2.73	2.74	+14.1
Holland Twp.	.820	76.00	.58	.52	.51	.53	+25.3
Kingwood Twp.	4.530	54.17	2.41	2.51	2.55	2.27	+6.4
Lambertville City	3.010	78.20	2.25	2.23	2.40	2.51	+11.3
Lebanon Bor.	4.030	68.29	2.74	2.84	2.82	2.58	+12.4
Lebanon Twp.	1.430	114.90	1.61	1.69	1.76	1.92	+7.9
Milford Bor.	2.260	96.60	1.81	1.68	1.77	1.81	+10.9
Raritan Twp.	2.950	81.48	2.31	2.39	2.35	2.25	+6.7
Readington Twp.	1.920	110.98	2.10	2.06	2.11	2.28	+21.6
Stockton Bor.	2.020	110.37	2.19	2.22	2.35	2.19	+16.1
Tewksbury Twp.	2.270	99.06	2.2[illegible]	2.34	2.24	2.25	+6.8
Union Twp.	3.870	55.75	2.1[illegible]	2.12	2.16	2.27	+15.1
West Amwell Twp.	2.680	86.16	2.25	2.16	2.22	2.37	+12.2
MERCER COUNTY							
East Windsor Twp.	$ 4.57	71.70	$3.22	$3.35	$3.36	$3.40	+3.6
Ewing Twp.	8.60	34.50	2.82	2.75	2.82	2.89	+9.2
Hamilton Twp.	3.61	80.22	2.84	2.78	2.62	2.63	+14.0
Hightstown Bor.	5.92	57.84	3.39	3.45	3.58	3.69	+10.9
Hopewell Bor.	4.37	58.83	2.54	2.62	2.66	2.94	+10.7
Hopewell Twp.	3.26	77.19	2.45	2.45	2.53	2.58	+9.7
Lawrence Twp.	4.00	64.46	2.50	2.54	2.61	2.80	+6.9
Pennington Bor.	4.97	51.24	2.54	2.62	2.64	2.80	+6.9
Princeton Bor.	2.25	106.77	2.39	2.60	2.50	2.61	+13.6
Princeton Twp.	2.06	110.89	2.28	2.43	2.59	2.80	+7.6
Trenton City	11.18	52.97	5.46	5.54	5.45	5.24	+10.1
Washington Twp.	3.64	61.88	2.20	2.33	2.38	2.53	+7.7
West Windsor Twp.	6.20	43.93	2.69	2.71	2.89	3.01	+5.4
MIDDLESEX COUNTY							
Carteret Bor.	$3.31	77.88	$2.40	$2.58	$2.63	$2.39	+4.1
Cranbury Twp.	2.38	68.00	1.54	1.68	1.86	1.99	+3.6
Dunellen Bor.	3.76	73.65	2.65	2.79	2.77	2.78	+9.8
East Brunswick Twp.	4.66	55.75	2.57	2.67	2.95	3.03	+10.5
Edison Twp.	3.99	49.65	1.95	2.10	2.32	2.49	+9.4
Helmetta Bor.	4.36	69.60	2.72	2.69	3.13	2.72	+8.2
Highland Park Bor.	4.08	78.42	3.16	3.42	3.83	3.78	+7.3
Jamesburg Bor.	3.59	73.40	2.61	3.05	3.25	3.76	+4.3
Metuchen Bor.	5.00	56.84	2.79	2.86	3.04	3.08	+9.3
Middlesex Bor.	4.03	60.54	2.38	2.60	2.74	2.94	+7.4
Milltown Bor.	2.58	83.07	2.09	2.13	2.21	2.36	+15.1
Monroe Twp.	3.51	56.24	1.96	1.96	2.23	2.36	+22.0

	1981		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	Total Property Tax Percent Change 1980 to 1981
MIDDLESEX COUNTY (continued)							
New Brunswick City	3.77	87.76	3.12	3.16	3.41	3.56	+9.5
North Brunswick Twp.	4.32	48.51	1.98	2.20	2.34	2.39	+3.8
Old Bridge Twp.	3.78	75.15	2.82	3.10	3.22	3.19	+8.2
Perth Amboy City	4.80	54.87	2.38	2.50	2.84	3.04	+5.9
Piscataway Twp.	3.50	64.32	2.21	2.36	2.70	2.85	+13.3
Plainsboro Twp.	2.21	72.56	1.58	1.63	1.76	1.68	+27.0
Sayreville Bor.	2.29	79.05	1.68	1.83	1.90	1.85	+4.9
South Amboy City	2.99	71.10	2.07	2.09	2.33	2.19	+8.0
South Brunswick Twp.	4.11	58.11	2.31	2.43	2.69	2.85	+11.4
South Plainfield Bor.	2.85	76.90	2.13	2.40	2.56	2.65	+2.7
South River Bor.	4.34	66.58	2.85	3.01	3.03	3.07	+6.7
Spotswood Bor.	4.57	64.01	2.80	3.13	3.11	3.66	+4.2
Woodbridge Twp.	4.16	49.89	2.00	2.06	2.20	2.21	+10.5
MONMOUTH COUNTY							
Aberdeen Twp.	$6.600	48.17	$3.12	$3.14	$3.12	$3.12	+10.6
Allenhurst Bor.	2.923	51.09	1.47	1.55	1.92	1.85	-1.2
Allentown Bor.	4.316	75.43	3.26	3.34	3.41	3.44	+6.8
Asbury Park City	5.925	101.30	5.62	6.04	6.65	5.95	-1.6
Atlantic Highlands Bor.	4.463	71.83	3.19	3.42	3.35	3.24	+3.8
Avon-By-The-Sea Bor.	5.276	41.35	2.17	2.08	2.21	2.32	+12.1
Belmar Bor.	5.161	49.53	2.53	2.58	2.55	2.68	+7.7
Bradley Beach Bor.	7.846	49.67	3.87	3.96	3.87	3.72	+4.7
Brielle Bor.	4.121	53.88	2.21	2.38	2.54	2.70	+6.3
Colts Neck Twp.	2.164	101.24	2.17	2.31	2.30	2.29	+4.6
Deal Bor.	4.009	38.75	1.56	1.55	1.63	1.85	+23.2
Eatontown Bor.	2.911	96.91	2.72	2.63	2.58	2.85	+1.1
Englishtown Bor.	5.638	51.18	2.90	2.95	3.01	2.94	+11.5
Fair Haven Bor.	2.945	95.55	2.80	3.04	3.18	3.34	+9.2
Farmingdale Bor.	7.269	38.97	2.87	2.74	2.59	2.62	+50.6
Freehold Bor.	5.593	49.55	2.72	2.82	3.00	3.29	+13.0
Freehold Twp.	2.262	117.94	2.61	2.64	2.71	2.82	+7.0
Hazlet Twp.	3.400	77.95	2.59	2.63	2.70	2.84	+11.4
Highlands Bor.	4.296	71.97	3.07	3.45	3.44	3.07	+1.8
Holmdel Twp.	2.660	73.31	1.89	2.04	2.41	2.50	+9.4
Howell Twp.	6.185	41.36	2.53	2.61	2.60	2.81	+8.2
Interlaken Bor.	3.986	38.78	1.55	1.62	1.78	1.93	+10.4
Keansburg Bor.	6.576	48.52	3.15	3.28	3.49	3.29	+3.4
Keyport Bor.	5.261	74.09	3.75	3.52	3.39	3.28	+13.1
Little Silver Bor.	2.837	102.68	2.89	2.97	3.15	3.36	+11.7
Loch Arbour Village	2.762	111.54	3.05	3.50	3.69	3.66	+5.6
Long Branch City	4.302	76.73	3.26	3.14	3.25	3.19	+11.8
Manalapan Twp.	5.191	49.66	2.57	2.66	2.92	3.13	+15.3
Manasquan Bor.	5.076	42.60	2.15	2.39	2.63	2.78	+5.4
Marlboro Twp.	5.447	47.76	2.60	2.73	2.91	3.17	+16.4
Matawan Bor.	3.893	81.83	3.16	3.26	3.08	3.06	+6.7
Middletown Twp.	5.252	50.90	2.66	2.61	2.69	2.67	+19.6
Millstone Twp.	2.341	94.63	2.19	2.24	2.14	2.24	+18.6
Monmouth Beach Bor.	2.441	104.94	2.56	2.76	2.91	2.96	+9.4
Neptune Twp.	5.444	52.93	2.84	2.76	2.97	3.03	+11.5
Neptune City Bor.	5.357	53.46	2.80	2.98	3.00	3.13	+3.6
Ocean Twp.	3.945	72.50	2.84	2.87	3.02	3.18	+13.5
Oceanport Bor.	4.209	57.41	2.38	2.43	2.52	2.71	+12.4
Red Bank Bor.	4.382	80.04	3.37	3.32	3.54	3.70	+7.7
Roosevelt Bor.	4.480	78.32	3.48	3.08	3.76	4.15	+25.3
Rumson Bor.	3.845	70.11	2.70	2.93	3.04	3.13	+5.2
Sea Bright Bor.	4.456	56.30	2.47	2.68	2.72	3.01	—
Sea Girt Bor.	3.569	48.74	1.74	1.74	1.81	1.91	+10.7

	1981		Effective Tax Rates				Total Property Tax Percent Change 1980 to 1981
County and District	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	
MONMOUTH COUNTY (continued)							
Shrewsbury Bor.	4.886	60.62	2.90	2.85	3.04	3.21	+17.8
Shrewsbury Twp.	3.553	100.00	2.91	2.92	3.40	3.73	+53.1
South Belmar Bor.	6.569	48.19	3.16	3.32	3.38	3.70	+3.8
Spring Lake Bor.	3.736	49.86	1.87	1.86	2.00	2.05	+16.6
Spring Lake Heights Bor.	3.312	68.71	2.26	2.37	2.54	2.69	+9.5
Tinton Falls	3.530	91.75	3.15	3.11	3.15	3.34	+13.0
Union Beach Bor.	2.505	103.82	2.51	2.70	2.85	3.03	+11.5
Upper Freehold Twp.	5.884	43.45	2.54	2.56	2.33	2.36	+8.3
Wall Twp.	4.977	46.59	2.29	2.33	2.39	2.58	+9.7
West Long Branch Bor.	3.610	67.21	2.36	2.50	2.67	2.74	+8.1
MORRIS COUNTY							
Boonton Town	$6.06	36.86	$2.16	$2.31	$2.37	$2.40	+9.3
Boonton Twp.	5.25	30.42	1.56	1.70	1.83	1.92	+5.5
Butler Bor.	5.42	41.06	2.15	2.33	2.46	2.84	+6.7
Chatham Bor.	2.12	97.44	2.03	2.11	2.41	2.55	+5.5
Chatham Twp.	2.26	92.25	2.09	2.18	2.40	2.67	+9.6
Chester Bor.	3.47	71.62	2.45	.49	2.69	2.71	+9.5
Chester Twp.	5.26	44.90	2.36	2.55	2.84	3.01	+11.2
Denville Twp.	5.85	33.70	1.95	2.12	2.22	2.39	+12.8
Dover Town	7.19	34.24	2.41	2.34	2.53	2.76	+6.8
East Hanover Twp.	3.60	39.60	1.39	1.51	1.54	1.69	+5.9
Florham Park Bor.	2.21	71.20	1.54	1.62	1.79	1.99	+10.8
Hanover Twp.	6.04	25.08	1.46	1.59	1.74	1.90	+8.3
Harding Twp.	2.92	45.61	1.33	1.58	1.56	1.57	+3.7
Jefferson Twp.	4.11	55.94	2.30	2.37	2.64	2.81	+10.0
Kinnelon Bor.	4.77	45.69	2.18	2.41	2.74	2.71	+8.6
Lincoln Park Bor.	5.41	52.40	2.80	3.04	3.08	3.10	+11.1
Madison Bor.	6.71	32.65	2.23	2.33	2.61	2.80	+8.3
Mendham Bor.	3.23	68.46	2.20	2.38	2.60	2.52	+11.9
Mendham Twp.	3.49	59.92	2.10	2.27	2.39	2.67	+6.6
Mine Hill Twp.	2.98	82.99	2.41	2.52	2.74	3.03	+7.1
Montville Twp.	4.75	39.77	1.87	2.06	2.23	2.34	+5.3
Morris Twp.	3.69	51.36	1.88	1.98	2.21	2.37	+8.5
Morris Plains Bor.	5.37	31.72	1.66	1.90	2.30	2.42	+11.0
Morristown Town	3.47	73.18	2.49	2.86	3.21	3.39	-0.7
Mountain Lakes Bor.	8.93	30.00	2.68	2.99	3.17	3.27	+10.5
Mount Arlington Bor.	3.47	72.21	2.49	2.61	2.97	3.15	+4.5
Mount Olive Twp.	4.42	49.09	2.16	2.25	2.33	2.57	+12.3
Netcong Bor.	3.28	63.00	2.06	2.30	2.35	2.46	+6.8
Par-Troy Hills Twp.	4.90	40.07	1.95	2.16	2.42	2.60	+9.3
Passaic Twp.	6.35	31.67	1.99	2.12	2.43	2.68	+9.2
Pequannock Twp.	5.39	43.29	2.31	2.33	2.50	2.64	+12.4
Randolph Twp.	4.90	48.49	2.36	2.51	2.74	2.81	+11.3
Riverdale Bor.	3.14	67.12	2.07	2.10	2.34	2.45	+15.4
Rockaway Bor.	3.56	55.78	1.91	2.07	2.26	2.36	+5.8
Rockaway Twp.	6.09	37.33	2.25	2.42	2.37	2.68	+12.9
Roxbury Twp.	2.15	100.78	2.10	2.12	2.40	2.47	+18.8
Victory Gardens Bor.	2.42	108.34	2.59	2.61	3.17	3.09	+12.6
Washington Twp.	2.15	101.94	2.16	2.18	2.18	2.28	+21.8
Wharton Bor.	2.32	101.27	2.27	2.25	2.64	2.78	+9.3
OCEAN COUNTY							
Barnegat Twp.	$3.658	84.89	$3.11	$2.60	$2.43	$2.50	+31.2
Barnegat Light Bor.	2.104	58.34	1.23	1.33	1.32	1.41	+10.1
Bay Head Bor.	1.653	90.25	1.48	1.61	1.72	1.93	+10.0

County and District	1981		Effective Tax Rates				Total Property Tax Percent Change 1980 to 1981
	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	
OCEAN COUNTY (continued)							
Beach Haven Bor.	2.217	67.25	1.48	1.51	1.46	1.51	+14.5
Beachwood Bor.	3.117	91.99	2.86	2.90	2.97	2.86	+11.2
Berkeley Twp.	1.807	108.33	1.94	1.95	2.02	2.08	+20.3
Brick Twp.	4.017	55.96	2.25	2.29	2.43	2.32	+11.8
Dover Twp.	4.072	65.60	2.65	2.69	2.60	2.53	+9.8
Eagleswood Twp.	2.218	112.26	2.48	2.73	2.39	2.47	+2.6
Harvey Cedars Bor.	2.072	62.29	1.30	1.46	1.49	1.63	+6.8
Island Heights Bor.	3.588	75.43	2.70	2.49	2.70	2.99	+18.3
Jackson Twp.	3.479	81.90	2.83	2.76	2.75	2.83	+12.6
Lacey Twp.	2.077	108.93	2.24	1.09	1.11	1.17	+128.2
Lakehurst Bor.	3.124	9[illegible].95	3.01	3.09	3.21	3.29	+5.8
Lakewood Twp.	3.630	80.36	2.89	3.05	2.92	2.95	+3.9
Lavallette Bor.	1.574	75.43	1.19	1.26	1.35	1.51	+9.3
Little Egg Harbor Twp.	2.038	124.97	2.53	2.67	2.38	2.29	+8.2
Long Beach Twp.	1.593	74.76	1.19	1.28	1.26	1.34	+9.6
Manchester Twp.	2.193	82.23	1.80	1.72	1.82	1.54	+22.9
Mantoloking Bor.	1.135	96.08	1.09	1.29	1.37	1.52	+10.2
Ocean Twp.	3.139	82.85	2.60	2.47	2.13	2.33	+16.0
Ocean Gate Bor.	3.441	72.50	2.49	2.52	2.70	2.96	+8.4
Pine Beach Bor.	3.462	78.07	2.70	2.73	2.76	2.65	+14.8
Plumsted Twp.	2.140	86.48	1.84	1.98	1.79	1.99	+1.9
Pt. Pleasant Bor.	3.003	78.58	2.35	2.45	2.56	2.63	+7.3
Pt. Pleasant Beach Bor.	3.341	66.06	2.16	2.20	2.27	2.30	+12.6
Seaside Heights Bor.	2.416	81.87	1.94	1.85	1.87	1.86	+10.6
Seaside Park Bor.	1.734	100.54	1.73	1.68	1.62	1.59	+22.3
Ship Bottom Bor.	2.206	68.05	1.49	1.55	1.51	1.52	+4.0
South Toms River Bor.	3.502	78.22	2.70	2.61	2.65	2.50	+7.6
Stafford Twp.	2.714	54.25	1.49	1.57	1.59	1.68	+16.4
Surf City Bor.	1.733	71.58	1.24	1.33	1.30	1.39	+8.7
Tuckerton Bor.	2.292	105.70	2.39	2.63	2.62	2.87	+3.1
PASSAIC COUNTY							
Bloomingdale Bor.	$4.18	72.57	$2.99	$2.93	$3.08	$3.11	+14.6
Clifton City	3.60	58.47	1.96	2.01	2.01	2.03	+9.9
Haledon Bor.	5.71	43.63	2.53	2.40	2.65	2.66	+12.0
Hawthorne Bor.	4.50	54.92	2.42	2.44	2.50	2.53	+10.3
Little Falls Twp.	4.75	45.79	2.13	2.08	2.22	2.32	+14.2
North Haledon Bor.	7.38	36.21	2.66	2.49	2.60	2.67	+17.6
Passaic City	6.45	66.56	3.87	3.98	3.84	3.65	+2.6
Paterson City	6.23	61.13	3.57	3.15	3.48	3.65	+24.4
Pompton Lakes Bor.	6.93	45.35	3.04	3.11	3.19	3.27	+9.5
Prospect Park Bor.	5.34	50.63	2.64	2.65	2.67	2.62	+14.1
Ringwood Bor.	6.49	45.62	2.97	2.99	3.02	3.20	+14.3
Totowa Bor.	2.54	70.24	1.74	1.87	1.88	1.96	+11.4
Wanque Bor.	6.09	45.79	2.74	2.82	2.91	2.95	+9.6
Wayne Twp.	3.61	69.75	2.48	2.79	2.81	2.87	+5.2
West Milford Twp.	5.50	52.45	2.89	2.96	2.99	3.09	+7.1
West Paterson Bor.	4.95	51.68	2.48	2.45	2.45	2.47	+10.0
SALEM COUNTY							
Alloway Twp.	$4.05	59.74	$2.37	$2.41	$2.41	$2.19	+15.2
Carneys Point Twp.	4.31	70.57	2.74	2.78	2.96	3.01	+12.5
Elmer Bor.	3.75	72.12	2.59	2.62	2.78	2.80	+2.8
Elsinboro Twp.	1.92	123.27	2.32	2.40	2.43	2.43	-3.0
Lower Alloways Creek Twp.	1.18	69.19	.80	.84	.93	.84	-7.1

	1981		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	Total Property Tax Percent Change 1980 to 1981
SALEM COUNTY (continued)							
Mannington Twp.	3.76	67.47	2.32	2.06	2.15	2.36	+18.5
Oldmans Twp.	3.55	75.22	2.56	2.35	2.19	2.17	-1.2
Penns Grove Bor.	4.25	98.61	4.03	3.93	3.77	3.98	+12.9
Pennsville Twp.	3.62	73.78	2.06	2.01	2.00	1.90	+6.1
Pilesgrove Twp.	3.57	71.54	2.50	2.49	2.49	2.34	+13.8
Pittsgrove Twp.	2.92	86.40	2.48	2.48	2.54	2.67	+12.1
Quinton Twp.	3.14	74.40	2.29	2.09	2.19	2.24	+11.6
Salem City	3.83	89.58	3.08	3.19	3.47	3.23	+5.1
Upper Pittsgrove Twp.	2.90	81.89	2.29	2.29	2.40	2.44	+9.4
Woodstown Bor.	4.80	64.23	3.02	2.98	2.99	2.92	+12.9
SOMERSET COUNTY							
Bedminster Twp.	$1.730	74.40	$1.29	$1.36	$1.50	$1.23	+5.0
Bernards Twp.	4.364	45.22	1.97	2.27	2.30	2.39	+10.0
Bernardsville Bor.	1.584	121.38	1.90	2.13	2.33	2.45	+8.0
Bound Brook Bor.	3.284	87.43	2.84	3.04	3.15	3.08	+4.0
Branchburg Twp.	2.435	85.09	2.04	1.98	1.96	2.15	+15.2
Bridgewater Twp.	4.190	57.34	2.23	2.38	2.52	2.50	+3.0
Far Hills Bor.	1.981	69.82	1.37	1.49	1.55	1.51	+5.9
Franklin Twp.	2.709	102.25	2.74	2.78	2.87	2.85	+16.8
Green Brook Twp.	5.175	53.42	2.72	2.78	2.86	2.88	+8.5
Hillsborough Twp.	5.159	43.38	2.23	2.23	2.40	2.65	+13.8
Manville Bor.	2.228	122.98	2.50	2.49	2.59	2.54	+15.8
Millstone Bor.	4.394	41.24	1.81	2.06	2.25	2.20	+5.6
Montgomery Twp.	2.816	83.24	2.31	2.38	2.54	2.58	+14.8
North Plainfield Bor.	3.431	88.47	3.00	3.04	3.26	3.29	+8.5
Peapack-Gladstone Bor.	1.892	100.32	1.87	1.96	2.25	2.34	+25.3
Raritan Bor.	3.067	86.82	2.54	2.68	2.87	3.12	+12.8
Rocky Hill Bor.	4.629	38.09	1.68	1.98	2.38	2.64	-4.3
Somerville Bor.	4.874	66.98	3.21	3.31	3.38	3.45	+9.7
South Bound Brook Bor.	2.739	108.89	2.88	3.06	2.92	2.74	+9.1
Warren Twp.	1.926	122.64	2.33	2.45	2.56	2.64	+9.6
Watchung Bor.	1.814	114.31	2.01	2.10	2.14	2.20	+13.0
SUSSEX COUNTY							
Andover Bor.	$2.780	83.25	$2.26	$2.40	$2.30	$2.35	+20.1
Andover Twp.	6.060	44.07	2.63	2.65	2.58	2.63	+8.4
Branchville Bor.	3.070	65.47	1.89	1.91	1.94	1.91	+9.0
Byram Twp.	4.660	58.35	2.71	2.81	2.86	2.92	+10.9
Frankford Twp.	2.520	113.90	2.81	2.88	2.79	2.77	+10.1
Franklin Bor.	5.510	48.63	2.64	2.93	2.55	2.88	+1.0
Fredon Twp.	5.820	44.86	2.56	2.59	2.76	2.94	+9.1
Green Twp.	4.520	60.89	2.72	2.82	2.97	2.76	+14.8
Hamburg Bor.	2.870	96.94	2.68	2.68	2.45	2.49	+8.2
Hampton Twp.	2.420	108.26	2.57	2.31	2.49	2.37	+28.1
Hardyston Twp.	5.510	49.70	2.72	2.90	2.67	2.81	+9.5
Hopatcong Bor.	3.570	84.53	3.01	3.33	3.36	3.24	+3.8
Lafayette Twp.	4.990	50.60	2.44	2.30	2.33	2.38	+24.5
Montague Twp.	1.390	120.19	1.65	1.69	1.66	1.74	+15.7
Newton Town	2.250	130.84	2.71	2.78	2.98	3.05	+2.9
Ogdensburg Bor.	4.030	74.03	2.87	3.03	2.68	2.69	+6.6
Sandyston Twp.	3.310	70.52	2.31	2.26	2.21	2.05	+9.8
Sparta Twp.	4.670	59.37	2.74	2.83	2.96	3.02	+10.7
Stanhope Bor.	5.290	52.96	2.76	2.88	3.10	3.23	+13.6
Stillwater Twp.	4.590	57.15	2.60	2.57	2.66	2.73	+13.9
Sussex Bor.	3.430	79.63	2.68	2.88	2.84	2.84	+8.4

County and District	1981		Effective Tax Rates				Total Property Tax Percent Change 1980 to 1981
	Actual Tax Rates	County Equalization Ratio	1981	1980	1979	1978	
SUSSEX COUNTY (continued)							
Vernon Twp.	3.990	61.70	2.45	2.57	2.56	2.74	+9.2
Walpack Twp.	1.470	48.08	.59	.70	.82	3.83	-13.2
Wantage Twp.	5.490	45.97	2.59	2.70	2.61	2.60	+4.7
UNION COUNTY							
Berkeley Heights Twp.	$4.48	49.63	$2.09	$2.01	$2.09	$2.21	+5.8
Clark Twp.	4.24	63.38	2.58	2.57	2.74	2.83	+14.9
Cranford Twp.	3.95	68.70	2.66	2.79	2.90	2.88	+11.3
Elizabeth City	4.23	87.51	3.43	3.34	3.61	3.88	+3.8
Fanwood Bor.	5.82	52.03	3.02	3.14	3.38	3.04	+6.8
Garwood Bor.	3.74	75.41	2.62	2.73	2.88	2.53	+6.4
Hillside Twp.	3.92	89.24	3.25	3.37	3.19	3.21	+3.8
Kenilworth Bor.	3.12	67.59	1.96	1.98	2.01	1.99	+18.5
Linden City	2.12	78.73	1.48	1.35	1.45	1.44	+15.4
Mountainside Bor.	3.94	57.23	2.18	2.15	2.30	2.53	+14.3
New Providence Bor.	3.83	69.72	2.64	2.69	2.93	3.01	+9.3
Plainfield City	5.06	79.62	3.87	3.77	3.91	3.85	+11.6
Rahway City	4.42	73.17	3.06	3.16	3.16	2.98	+3.5
Roselle Bor.	3.59	90.28	3.17	3.16	3.26	3.14	+7.1
Roselle Park Bor.	4.62	62.83	2.86	2.98	3.09	3.00	+8.0
Scotch Plains Twp.	5.10	55.61	2.82	2.94	3.06	2.98	+9.4
Springfield Twp.	3.35	77.92	2.52	2.52	2.68	2.68	+12.0
Summit City	4.61	45.52	2.07	2.18	2.39	2.61	+8.8
Union Twp.	3.15	70.04	2.12	2.22	2.31	2.33	+12.1
Westfield Town	5.49	48.50	2.64	2.71	2.82	2.86	+10.4
Winfield Twp.	20.37	45.00	9.15	9.37	8.62	8.42	+7.8
WARREN COUNTY							
Allamuchy Twp.	$2.39	77.13	$1.81	$1.95	$1.77	$2.03	+7.6
Alpha Bor.	2.11	103.69	2.12	2.09	2.13	1.93	+32.3
Belvidere Town	3.07	88.64	2.57	2.54	2.52	2.57	+8.7
Blairstown Twp.	.72	78.28	.55	.87	.56	.66	-30.3
Franklin Twp.	2.02	112.98	2.14	2.14	1.62	2.06	+0.8
Frelinghuysen Twp.	2.64	86.16	2.20	2.16	2.13	2.26	+13.2
Greenwich Twp.	2.79	78.35	2.11	2.12	2.11	2.27	+9.3
Hackettstown Town	5.74	48.38	2.69	2.75	2.76	2.92	+8.5
Hardwick Twp.	2.06	96.96	1.97	2.26	2.11	2.02	+12.5
Harmony Twp.	2.93	76.10	2.14	2.03	2.14	2.13	+19.1
Hope Twp.	2.67	84.38	2.21	2.03	2.08	2.32	+18.8
Independence Twp.	2.91	76.50	2.19	2.26	2.06	2.35	+9.9
Knowlton Twp.	1.98	119.77	2.28	2.15	2.18	2.53	+20.6
Liberty Twp.	2.98	76.53	2.26	2.32	2.19	2.28	+8.3
Lopatcong Twp.	2.07	107.72	2.16	2.24	2.37	2.38	+14.2
Mansfield Twp.	3.09	77.74	2.36	2.46	2.24	2.01	+5.3
Oxford Twp.	2.89	87.20	2.42	2.60	2.28	2.37	-1.7
Pahaquarry Twp.	4.10	13.33	.57	.59	.62	.68	-3.4
Phillipsburg Town	2.68	104.07	2.56	2.67	2.72	2.54	+2.2
Pohatcong Twp.	2.51	87.53	2.13	2.05	2.03	2.09	+10.7
Washington Bor.	3.01	87.03	2.54	2.75	2.69	2.81	+8.7
Washington Twp.	4.59	50.73	2.29	2.46	2.28	2.34	-0.5
White Twp.	2.10	76.30	1.56	1.71	1.54	1.73	+18.0

NOTE: Effective Tax rates raflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by muliplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

On July 1, 1979, New Jersey's Tax Court became operative. It replaced the Division of Tax Appeals and possesses the jurisdiction formerly held by that agency. The Tax Court is a part of the Judiciary and thus completely independent of and divorced from the Executive Branch of government.

Hon. Lawrence L. Lasser, Presiding Judge

Hon. Michael A. Andrew, Jr.

Hon. Richard M. Conley

Hon. David E. Crabtree

Hon. John F. Evers

Hon. John J. Hopkins

Hon. Anthony M. Lario

Hon. Marvin N. Rimm

Elaine B. Goldsmith, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, New Jersey 08625

Office address of Office of the Clerk of the Tax Court
447 Bellevue Avenue
Trenton, New Jersey 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1981
(Including Term of Office)

ATLANTIC COUNTY BOARD OF TAXATION

President: ('79) Lois H. Finifter ('82), ('81) C. Herbert Hyman ('84), ('80) John Cavuto ('83).

Co. Tax Adm. John Murtland 1625 Atlantic Avenue, Atlantic City, N.J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: ('77) Salvatore M. Banca ('85), ('74) Mrs. Joan Murray ('84), ('76) Alfred P. Levin ('81), ( ) Jerome L. Yesko ('83), ( ) Frank A. Buono, Jr. ('82).

Co. Tax Adm. Dante Leodori, 123 Hudson Street, Hackensack, N.J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: ('80) Harry F. Renwick, Sr. ('83), ('80) Samuel P. Alloway ('82), ('81) Earl Emmons ('84).

Co. Tax Adm. Samuel O. Paglione, 49 Rancocas Road, County Office Building, Mt. Holly, N.J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: ('77) Joseph J. Grassi, Jr. ('83), ('81) Victor T. Kolton ('82), ('79) Louis C. Joyce, III ('81).

Co. Tax Adm. Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, New Jersey 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: ('79) Alan I. Gould ('82), ('80) Joseph A. DeFranco ('83), ('78) Ellery M. Bowman ('81).

C. Tax Adm. Lawrence Berardelli, Jr., Central Mail Room, Cape May Court House, N.J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: ('80) Robert H. Weber ('83), ('72) Harry Triantos ('78), ('79) Arnold I. Gifford ('82).

Co. Tax Adm. Keron D. Chance, Court House, Bridgeton, N.J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: ('77) Edward Teltser ('82), ('80) Harry Bonnet ('84), ('80) Fred W. Federici, Jr. ('85), DiVincent McNany ('86).

Co. Tax Adm. George E. McCormack, 110 South Grove, East Orange, N.J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: ('81) Rudolph Marcucci ('82), ('79) Ezio A. Fiorile ('82), ('80) Horace B. Peters ('83).

Co. Tax Adm. Doloris R. Lindsay, Court House, P.O. Box 652, Woodbury, N.J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: ('80) Anthony Cilento ('83), ('75) Marita Borzage ('80), ('72) John J. Barry ('77), ('76) George E. Davis ('81), ('79) Rosalie D'Alessandro ('84).

Co. Tax Adm. Stanley Kosakowski, Administration Bldg., 595 Newark Avenue, Jersey City, N.J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: ('79) Dale Blazure ('82), ('78) Hiram B. Ely, Jr. ('81), ('80) Mildred Lambert ('83).

Co. Tax Adm. Robert Housedorf, Hall of Records Bldg., Flemington, N.J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: ('79) Thomas J. Dunn ('81), ('80) Bertha Dean ('83), ('79) H. Rick Kline ('82).

Co. Tax Adm. Anthony J. Panaro, Mercer County Administration Bldg., P.O. Box 8086, Trenton, N.J. 08650.

MIDDLESEX COUNTY BOARD OF TAXATION

President: ('78) Franklin F. Murphy ('81), ('80) David Robinson ('83), ('78) Joseph Spataro ('79).

Co. Tax Adm. Mrs. Angela J. Szymanski, County Administration Building, New Brunswick, N.J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: ('79) John E. Westlake ('82), ('78) Martin Wigdortz ('81), ('80) Hugh B. Meehan ('83).

Co. Tax Adm. Gilberto Melendez, Hall of Records, Freehold, N.J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: ('81) J. Raymond Manahan ('84), ('80) Douglas Romaine ('83), ('79) Mrs. Helen Lori ('82).

Co. Tax Adm. Harry P. Struble, Hall of Records, Court Street, Morristown, N.J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: ('79) Mrs. Georgian Kolber ('82), ('81) James J. DeBow ('84), ('80) Joseph F. Flynn ('83).

Co. Tax Adm. John Fox, Court House, Room 204, 118 Washington Street, Toms River, N.J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: ('79) Adolph V. Bagli ('82), ('80) Allan Mikola ('83).

Co. Tax Adm. James J. Murner, Jr., District Court House, 71 Hamilton St., Paterson, N.J. 07505.

SALEM COUNTY BOARD OF TAXATION

President: ('80) Joseph H. Davenport ('83), ('81) Norman Stout ('84), ('79) Loren F. Hitchner ('82).

Co. Tax Adm. Barbara L. Collins, Court House, 94 Market Street, Salem, N.J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: ('80) Anthony Curcio ('83), ('78) Frank J. Politano ('81), ('79) Jack Penn ('82).

Co. Tax Adm. Orlando L. Abbruzzese, 73 E. High Street, 1st Floor, Somerville, N.J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: ('80) LeRoy Ruether ('82), ('80) Louis DelGross ('83), ('78) Richard L. Martin ('81).

Co. Tax Adm. Benjamin Jager, 16 Church Street, Newton, N.J. 07860.

UNION COUNTY BOARD OF TAXATION

President: ('78) Raleigh Rajoppi ('81), ('79) Anthony Amalfe ('82), ('80) Abe Rothberg ('83).

Co. Tax Adm. Maurice A. O'Keefe, County Administration Bldg., Elizabethtown Plaza, Elizabeth, N.J. 07207.

WARREN COUNTY BOARD OF TAXATION

President: ('81) Gildo Bevilacqua ('84), ('80) Nelson J. Becci ('83), ('79) Frank DeLello ('82).

Co. Tax Adm. Owen R. Lyons, Court House, Belvidere, N.J. 07823.

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Ina Smith, Absecon, 08201 (609) 641-2762 Harvey T. Staake, Jr., Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2761
Atlantic City	William G. Ferry, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City 08401 (609) 344-2121
Brigantine City	Mary Laielli, Brigantine, 08203 (609) 266-7421 Ext. 18	Robert C. Betterton, Brigantine, 08203 (609) 266-7421
Buena Boro	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Barth M. Castellari, Vineland, 08360 (609) 697-1780
Buena Vista Twp.	Vacancy.........., Buena, 08310 (609) 697-2100	Peter Micheletti, Richland, 08350 (609) 691-5247
Corbin City	Albarta T. Scates, Corbin City, 08270 (609) 623-2673	Janice Peterson, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta Scates, Egg Harbor, 08215 (609) 965-4747	John J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp.	Edward D. Schmincke, Sec., Linwood, 08221 (609) 927-5000 Richard E. Squires, Linwood	Bernard M. Murphy, Linwood, 08221 (609) 927-3475
Estell Manor City	Cornelius Garrison, Jr., Sec., Pt. Republic 08241 (609) 652-7637	Dorothy E. Wright, Estell Manor, 08319 (609) 467-2384
Folsom Boro	Joseph D. Ingemi, Folsom, 08037 (609) 561-6826	Neafa N. Curatola, Williamstown, 08094 (609) 561-4374
Galloway Twp.	Dorothy Montag, Cologne, 08213 (609) 965-0547	Leona M. Toltowicc, Cologne, 08213 (609) 965-1482
Hamilton Twp.	Joseph A. Perella, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Warren N. Murphy, Sec., Hammonton, 08037 (609) 561-5454 Samuel J. Cappuccio, Hammonton Paul Pullia, Hammonton	Theodore J. Trauner, Hammonton, 08037 (609) 561-0081
Linwood City	Barry Ludy, Linwood, 08221 (609) 653-8225	George P. Helfrich, Linwood, 08221
Longport Boro	Charles R. Braun, Cologne, 08213 (609) 823-2731	Thomas Reed, Longport, 08403 (609) 823-2731
Margate City	Dora DeVine, Sec., Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-0424
Mullica Twp.	William Reeser, Elwood, 08217 (609) 561-3177	Bertha Roland, Elwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054 Edward D. Schmincke, Northfield	Mary Schulz, Northfield, 08225 (609) 641-2000
Pleasantville City	Barry Ludy, Pleasantville, 08232 (609) 646-8073	Raymond J. Beckman, Jr., Pleasantville, 08232, (609) 646-2076
Port Republic City	Harvey T. Staake, Jr., Sec., Absecon, 08201 (609) 641-7951 George F. Gillespie, Absecon	Sara E. Garrison, Port Republic, 08241 (609) 652-9334
Somers Point City	William S. Hartley, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-9285
Ventnor City	Arthur Amonette, Ventnor, 08406 (609) 823-4174	Maureen Conover, Ventnor, 08406 (609) 823-4101
Weymouth Twp.	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607	Amelia Messina, Belcoville, 08330

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Boro	Annette Baum, Sec., Allendale, 07401 (201) 825-3700 Robert Cross, Allendale	Norman F. Lane, Allendale, 07401 (201) 327-0313

Alpine Boro	Louis R. Cacace, Alpine, 07620 (201) 768-6865	Alice Parsells, Alpine, 07620 (201) 768-6865
Bergenfield Boro	Vacancy.........., Bergenfield, 07621 (201) 384-6000	Helen Swierczek, Bergenfield, 07621 (201) 384-1100
Bogota Boro	Wilbur Heinemeyer, Bogota, 07603 (201) 342-1730	Helen Stipo, Bogota, 07603 (201) 342-1737
Carlstadt Boro	Edward McLaughlin, Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodbridge	Henry Bade, Carlstadt, 07072 (201) 939-2850
Cliffside Park Boro	Robert N. Iulo, Cliffside Park, 07010 (201) 945-3456	Vincent T. McKenna, Cliffside Park, 07010 (201) 943-1400
Closter Boro	Harold Jonassen, Closter, 07624 (201) 768-1400	Norma Gottemoller, Closter, 07624 (201) 768-1401
Cresskill Boro	Alfred J. Schlegel, Cresskill, 07626 (201) 567-4476	George W. Stanton, Cresskill, 07626 (201) 569-5768
Demarest Boro	Peter M. Tintle, Demarest, 07627 (201) 768-3802	Lore Lehmann, Demarest, 07627 (201) 768-3611
Dumont Boro	Carmen N. Pentifallo, Dumont, 07628 (201) 385-7000	William Pizzute, Dumont, 07628 (201) 385-7000
East Rutherford Boro	Lester L. Plosia, Sec., East Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford	Patrick DeVasto, Rutherford, 07073 (201) 933-3446
Edgewater Boro	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Boro	Robert Smith, Sec., Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park Frank P. Battaglino, Elmwood Park	John Ceccoti, Elmwood Park, 07407 (201) 796-3900
Emerson Boro	William J. Sheehan, Emerson, 07630 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567 Francis A. Deshusses, Englewood Cliffs	William Hoinash, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Boro	Edward A. McKenna, Fair Lawn, 07410 (201) 796-1700	Donald DeBruin, Fair Lawn, 07410 (201) 796-1700
Fairview Boro	Patrick DeSena, Sec., Fairview, 07022 (201) 943-3300 Robert N. Iulo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3300
Fort Lee Boro	Vacancy.........., Fort Lee, 07024 (201) 592-3553	Dorothy Pagano, Fort Lee, 07024 (201) 592-3540
Franklin Lakes Boro	Otto K. Mutzberg, Franklin Lakes, 07417 (201) 891-1702	Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Kurt Hielle, Garfield, 07026 (201) 478-7040	Louis S. Mallia, Garfield, 07026 (201) 478-7040
Glen Rock Boro	William J. Sheehan, Glen Rock, 07452 (201) 447-2555	Dorothy Ferry, Glen Rock, 07452 (201) 447-2555
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 488-8088	Elizabeth D. Yock, Hackensack, 07601 (201) 342-3000
Harrington Park Boro	Raymond J. Damiano, Little Falls, 07424 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	William F. Mentes, Secretary, Hasbrouck Heights, 07604 (201) 288-0195 Joseph C. Cordo, Hasbrouck Heights	Kenneth V. Cantol, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Boro	Clinton C. Simmons, Haworth, 07641 (201) 384-4785	Christine Teichmann, Haworth, 07641 (201) 384-0450
Hillsdale Boro	Evelyn Z. Sommers, Hillsdale, 07642 (201) 666-4800	Lorraine Shoop, Hillsdale, 07642 (201) 666-4800
Ho-Ho-Kus Boro	Betsy Barr, Upper Saddle River, 07458 (201) 652-4400	Katherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Boro	Frank E. Montmeat, Leonia 07605 (201) 944-0740 Max Kerman, Leonia	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740

Little Ferry Boro	Harry J. Kohring, Sec., Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Boro	Louis R. Montenegro, Sec., Lodi, 07644 (201) 777-9100 John L. Tamborini, Lodi	Andrew L. Pesenti, Lodi, 07644 (201) 473-8290
Lyndhurst Twp.	Dominick Notte, Lyndhurst, 07071 (201) 939-3929	Peter A. Grisafi, Lyndhurst, 07071 (201) 939-3080
Mahwah Twp.	Ernest Ponessa, Mahwah, 07430 (201) 529-3730	Elizabeth Heflin, Mahwah, 07430 (201) 529-2850
Maywood Boro	Harold J. Shea, Sec., Maywood, 07607 (201) 845-8117 Lawrence DeQuintal, Jr., Maywood	Harold C. Hotaling, Maywood, 07607 (201) 845-6700
Midland Park Boro	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Thomas McKim, Midland Park, 07432 (201) 444-1388
Montvale Boro	William J. Sheehan, Montvale, 07645 (201) 391-5702	Sarah M. Doscher, Montvale, 07645 (201) 391-5700
Moonachie Boro	William Nagel, Sec., Moonachie, 07074 (201) 487-1813 Donald L. Coe, Moonachie John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie, 07074 (201) 641-1813
New Milford Boro	Mary Dougherty, New Milford, 07646 (201) 262-6100 Anthony F. Lama, New Milford	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Boro	Robert Campora, Glen Rock, 07452 (201) 991-6060	Florence Rogers, North Arlington, 07032 (201) 991-8150
Northvale Boro	John Guercio, Northvale, 07647 (201) 767-3330	Victor De Martini, Northvale, 07647 (201) 767-3330
Norwood Boro	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7206
Oakland Boro	James Van Delden, Oakland, 07436 (201) 337-8111 Dean E. Cole, Oakland	W. Bruce Knapp, Jr., Oakland, 07436 (201) 337-8111
Old Tappan Boro	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	John McKittrick, Old Tappan, 07675 (201) 664-1849
Oradell Boro	B. Charles Weissinger, Oradell, 07649 (201) 265-3111	Virginia Ferguson, Oradell, 07649 (201) 261-2066
Palisades Park Boro	Harold F. Wrightington, Palisades Park, 07650 (201) 947-0304	Patricia Albanese, Palisades Park 07650 (201) 944-2713
Paramus Boro	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Ann Brandsness, Paramus, 07652 (201) 265-2100
Park Ridge Boro	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Boro	M. Richard Muti, Ramsey 07446 (201) 825-3400 Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Boro	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Walter Pellacani, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Twp.	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Jeanne Spliedt, Ridgefield Park, 07660 (201) 641-4771
Ridgewood Village	Philomena Gan, Ridgewood, 07450 (201) 444-5500	James Ten Hoeve, Ridgewood, 07450 (201) 444-5500
River Edge Boro	George McFadden, River Edge, 07661 (201) 262-1778	Donald Perlee, River Edge, 07661 (201) 262-1937
River Vale Twp.	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Twp.	Dorothy Kreitz, Lincoln Park, 07035 (201) 843-1519	Philip J. Galfo, Rochelle Park, 07662 (201) 843-1519
Rockleigh Boro	George V. Kershaw, Rockleigh, 07647 (201) 768-4217	Barbara Stoever, Rockleigh, 07647 (201) 768-4217
Rutherford Boro	Edward J. McLaughlin, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Twp.	Raymond F. Flood, Sec., Saddle Brook, 07662 (201) 843-7100 Charles Hofsaes, Saddle Brook	Virginia F. Spetland, Saddle Brook, 07662 (201) 843-7100
Saddle River Boro	Betsy Barr, Upper Saddle River, 07458 (201) 327-2609	Frank W. Hanson, Saddle Brook, 07458 (201) 327-4949

SUMMARY OF COUNTY TAX BOARD APPEALS—1980

Taxing District	1 Total Number of tax Appeals	2 Number of Dispositions			3 Number of Appeals in each Class of Property					
		Approved	Dismissed	Withdrawn	Class 1 Vacant Land	Class 2 Residen-tial	Class 3A Farm Regular	Class 3B Farm Qualified	Class 4 Commercial Industrial Apartment	*Business Personal Property
Atlantic	1,722	1,280	437	5	820	518	......	2	382	......
Bergen	3,709	2,048	210	115	278	2,221	2	2	1,190	......
Burlington	1,738	1,547	161	30	827	721	30	27	132	1
Camden	746	518	205	23	174	342	25	......	201	4
Cape May	255	197	55	3	134	110	......	1	10	......
Cumberland	196	134	44	13	60	118	3	1	21	......
Essex	1,764	1,639	33	92	140	284	1	......	1,306	......
Gloucester	357	255	84	18	120	140	25	19	53	......
Hudson	1,820	1,248	378	194	182	446	......	......	1,189	......
Hunterdon	1,153	976	163	14	127	807	69	25	79	2
Mercer	467	289	178	......	95	167	18	3	184	......
Middlesex	2,066	2,014	16	36	300	1,509	7	4	246	......
Monmouth	1,805	858	435	507	237	1,206	13	......	333	......
Morris	720	309	367	44	218	303	4	4	191	......
Ocean	3,678	1,386	2,180	112	3,108	498	22	......	50	......
Passaic	1,534	944	558	32	410	789	1	......	317	1
Salem	189	180	9	......	40	116	4	4	25	......
Somerset	1,131	744	288	27	151	813	38	8	121	......
Sussex	1,002	987	10	5	445	420	32	27	58	......
Union	335	208	94	33	39	31	......	1	251	......
Warren	233	217	11	5	63	110	9	1	49	......
Total	26,620	17,978	5,916	1,014	7,968	11,669	303	129	6,388	8

*Telephones, telegraph and messenger systems companies.

SUMMARY OF COUNTY TAX BOARD APPEALS—1980

Taxing District	4 Original amount of assessments Involved	5 Total amount of assessment Reductions Granted	6 Total amount of assessment Increases Granted	7 Number of Appeals in each Filing Fee Category					
				$5.00	$25.00	$100.00	$150.00	No Fee	Other
Atlantic	445,883,315	65,316,299	1,551,100	932	124	38	23	805	......
Bergen	659,947,280	108,107,920	4,235,900	2,626	537	163	209	174	......
Burlington	165,555,343	24,280,972	1,165,100	851	49	21	23	794	......
Camden	185,808,741	19,261,059	......	446	56	25	27	191	1
Cape May	12,052,080	1,811,120	81,120	250	1	3	1	......	......
Cumberland	16,533,080	2,101,313	20,100	186	26	4	3	......	......
Essex	497,785,900	57,926,900	......	1,074	509	112	65	10	......
Gloucester	39,150,000	5,227,750	600	202	6	5	4	121	......
Hudson	290,630,214	43,785,235	......	1,402	323	49	39	7	......
Hunterdon	180,716,962	12,045,680	897,915	582	113	6	8	457	4
Mercer	138,532,577	10,848,285	25,000	365	54	27	20	1	......
Middlesex	382,339,000	24,092,972	2,342,650	563	159	45	66	1,233	......
Monmouth	201,301,207	12,121,180	......	1,592	115	50	37	76	......
Morris	249,999,380	9,137,928	234,800	560	166	45	64	14	......
Ocean	97,110,670	12,774,992	16,300	3,278	144	15	7	301	......
Passaic	156,509,839	14,612,236	......	881	152	36	15	448	2
Salem	13,091,650	3,137,500	......	180	3	4	2	......	......
Somerset	173,872,670	9,553,425	740,900	783	62	14	24	2	......
Sussex	42,160,240	7,334,497	1,686,171	578	48	7	4	......	......
Union	24,344,870	3,178,400	......	91	177	44	23	1	......
Warren	19,063,494	3,029,343	......	191	19	5	1	1	16
Total	3,992,388,512	449,685,006	12,997,656	17,613	2,843	718	665	4,436	23

Saddle Hackensack Twp.	Louis R. Montenegro, Sec., So. Hackensack, 07606 (201) 440-1815 John Jannuzzi, South Hackensack John J. Falato, South Hackensack	Vesa Calcaine, South Hackensack, 07606 (201) 440-1815
Teaneck Twp.	Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600	Gary A. Saage, Teaneck, 07666 (201) 837-1600
Tenafly Boro	Claire M. Young, Tenafly, 07670 (201) 568-6100	Charles Leroy, Tenafly, 07670 (201) 568-6100
Teterboro Boro	Leon Sitek, Teterboro, 07608 (201) 288-2850	George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 288-3103
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-2196	Loretta Rehain, Upper Saddle River, 07458 (201) 327-2196
Waldwick Boro	Patricia L. Webster, Waldwick, 07463 (201) 652-5300	Adeline Portsmore, Waldwick, 07463 (201) 652-5858
Wallington Boro	Andrew S. Muniak, Wallington, 07057 (201) 777-0318	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Twp.	James Minaya, Ridgewood, 07450 (201) 664-1292	Florence Jancek, Westwood, 07675 (201) 666-8797
Westwood Boro	James G. Sealy, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Boro	Wilbur Heinemeyer, Woodcliff Lake, 07675 (201) 391-4977	Dorothy B. Hillebrant, Woodcliff Lake 07675 (201) 391-4977
Wood-Ridge Boro	Frank Porfido, Wood-Ridge, 07075 (201) 939-0202	Joseph A. Nuziale, Wood-Ridge, 07075 (201) 939-0202
Wyckoff Twp.	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	Raymond Rigg, Wyckoff, 07481 (201) 891-7000

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Twp.	Cornelius Garrison, Port Republic (609) 296-1666	Barbara J. Van Allen, New Gretna, 08224 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0020	James Tunney, Beverly, 08010 (609) 387-1610
Bordentown City	Donald Kosul, Trenton, 08629 (609) 298-0073	Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0604
Bordentown Twp.	William Tantum, Bordentown, 08505 (609) 298-2809 John Millman, Bordentown James Harvey, Bordentown	Elizabeth D. Thompson, Bordentown, 08505 (609) 298-2800
Burlington City	Baird M. Applegate, Jr., Secretary, Burlington, 08016 (609) 386-0370 Hobart F. Stecher, Burlington Frank Fiorelli, Burlington	Joseph M. Wallace, Burlington, 08016 (609) 386-0316
Burlington Twp.	Joseph A. Montalto, Burlington, 08016 (609) 386-0505	Mary Washington, Burlington, 08016 (609) 386-0505
Chesterfield Twp.	James Harvey, Trenton, 08620 (609) 298-2315	Claudia Lange, Trenton, 08620 (609) 298-2315
Cinnaminson Twp.	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Twp.	James J. Queenan, Delanco, 08075 (609) 461-0561	Jane Queenan, Delanco, 08075 (609) 461-1589
Delran Twp.	George J. Scimeca, Jr., Secretary, Delran, 08075 (609) 461-7734 August C. Leusner, Riverside	George Barton, Delran, 08075 (609) 461-7734
Easthampton Twp.	Matthew S. Chudoba, Mount Holly, 08060 (609) 267-5723	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5723
Edgewater Park Twp.	Edward J. Burek, Beverly, 08010 (609) 877-3838	Charles Kloss, Edgewater Park, 07020 (609) 877-2062
Evesham Twp.	Edward J. Bligh, Jr., Marlton, 08053 (609) 983-2914 George Atkins, Marlton	Ethel H. Dove, Marlton, 08053 (609) 983-2900
Fieldsboro Boro	Walter G. Kosul, Trenton, 08610 (609) 298-0184	Evelyn Archer, Fieldsboro, 08505 (609) 298-2809
Florence Twp.	Walter W. McDermott, Florence, 08518	Harry Fauver, Jr., Florence, 08518 ~~(609) 499-0259~~

Hainesport Twp.	William E. Birchall, Jr., Hainesport, 08036 (609) 267-2730	Doris M. Platt, Hainesport, 08036 (609) 267-2730
Lumberton Twp.	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961
Mansfield Twp.	James Harvey, Trenton, 08620 (609) 298-0542	Joan B. Slane, Columbus, 08022 (609) 298-4455
Maple Shade Twp.	Charles J. Johnson, Maple Shade, 08052 (609) 779-9610	Joseph C. Sheridan, Jr., Maple Shade, 08052 (609) 779-9610
Medford Twp.	Henry W. Haines, Medford, 08055 (609) 654-2608	Joan Allen, Medford, 08055 (609) 654-2608
Medford Lakes Boro	William J. McQuillan, Jr., Medford Lakes 08055 (609) 654-8898	John A. Weaver, Jr., Medford Lakes (609) 654-8898
Moorestown Twp.	Burnham L. Hobbs, Jr., Moorestown, 08057 (609) 235-0912	David E. Longacre, Moorestown, 08057 (609) 235-0912
Mount Holly Twp.	George C. Thomulka, Mount Holly, 08060 (609) 267-0170	Louise F. Wilcox, Mount Holly, 08060 (609) 267-0170
Mount Laurel Twp.	Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001	Barbara Gnang, Mount Laurel, 08054 (609) 234-0001
New Hanover Twp.	Donal B. Malloy, Cookstown, 08511 (609) 758-7172	Mildred I. South, Cookstown, 08511 (609) 758-7172
North Hanover Twp.	Jeannette Bowers, Wrightstown, 08562 (609) 723-2565	Margaret B. Davis, Allentown, 08501 (609) 723-2565
Palmyra Boro	William H. Evaul, Palmyra, 08065 (609) 829-6100	William E. Marley, Palmyra, 08065 (609) 829-6100
Pemberton Boro	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Theodore Thorn, Pemberton, 08068 (609) 894-8222
Pemberton Twp.	Walter Kosul, New Lisbon, 08046 (609) 894-8201	Mildred J. Speaker, New Lisbon, 08064 (609) 894-8201
Riverside Twp.	Chester J. Jankowski, Secretary, Riverside, 08075, (609) 461-1460 Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Boro	William H. Evaul, Palmyra, 08065 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Twp.	James J. Noble, Mount Holly, 08060 (609) 267-0413	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Twp.	John Keller, Vincentown, 08088 (609) 859-3232	Joan Westcott, Vincenton, 08088 (609) 859-3235
Springfield Twp.	F. Remer Shivers, Bordentown, 08505 (609) 267-5967	Frank A. Commercio, Bordentown, 08505 (609) 723-4848
Tabernacle Twp.	James Noble, Mt. Holly, 08060 (609) 268-1479	John R. Cox, Vincentown, 08088 (609) 268-0447
Washington Twp.	Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062	William Walters, Egg Harbor, 08215 (609) 965-3062
Westampton Twp.	James J. Noble, Mt. Holly, 08060 (609) 267-1891	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Twp.	William G. Skelly, Willingboro, 08046 (609) 877-2203	Sadie L. Johnson, Willingboro, 08046 (609) 877-2204 or 877-2206
Woodland Twp.	John Keller, Jr., Chatsworth, 08019 (609) 268-0664	George Fleming, Browns Mills, 08015 (609) 726-1700
Wrightstown Boro	William Tanturn, Wrightstown, 08562 (609) 723-4450	I. Haines Crowshaw, Wrightstown, 08562 (609) 723-4450

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Boro	Ronald Aaronson, Runnemede, 08078 (609) 547-0710	Rudolph K. Creyarfmiller, Jr., Audubon, 08106 (609) 547-0710
Audubon Park Boro	Thomas F. Beal, Runnemede, 08078 (609) 547-5236	Eileen Ledrich, Audubon Park, 08106 (609) 547-5236
Barrington Boro	Stephen Kessler, Barrington, 08007 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0707
Bellmawr Boro	Carmen R. Caprice, Sec., Bellmawr 08030 (609) 933-1313 Joseph Piduch, Bellmawr Andrew J. Doyle, Bellmawr	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313

Berlin Boro	Richard H. Kelleher, Berlin, 08009 (609) 767-2999 or 767-0022	Frances T. Cartwright, Berlin, 08009 (609) 767-0022
Berlin Twp.	Albert Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, West Berlin, 08091 (609) 767-4380
Brooklawn Boro	William M. Hunt, Sec., Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	George Damminger, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7000	Thomas A. Quatrochi, Camden, 08101 (609) 757-7000
Cherry Hill Twp.	Joseph Zerbo, Cherry Hill, 08034 (609) 665-6500	John J. Zarrolli, Cherry Hill, 08101 (609) 665-2800
Chesilhurst Boro	William T. Lamb, Lawnside, 08045 (609) 767-4135	Robert B. Williams, Waterford, 08089 (609) 767-4135
Clementon Boro	Charles A. Warrington, Sec., Clementon, 08021 (609) 783-0284	Kathryn Stiles, Clementon, 08021 (609) 783-0294
Collingswood Boro	Walter Young, Collingswood, 08108 (609) 854-0720	F. Adelaide Spear, Collingswood, 08108 (609) 854-0720
Gibbsboro Boro	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Marge Stoll, Gibbsboro, 08026 (609) 783-6655
Gloucester City	William Hunt, Gloucester City, 08030 (609) 456-1250	Francis J. Gorman, Gloucester City, 08030 (609) 456-1250
Gloucester Twp.	Edward J. Tuszl, Blackwood, 08012 (609) 228-4000 Frank F. Simiriglia, Blackwood Gilbert V. Goble, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Twp.	Albert C. Stack, Jr. Westmont, 08108 (609) 854-2727	Clara Milsted, Collingswood, 08108 (609) 854-2727
Haddonfield Boro	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Boro	William Hunt, Haddon Heights, 08035 (609) 547-7164	Kathryn M. Jones, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Boro	Albert C. Stack, Jr., Laurel Springs 08021 (609) 783-3721	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Boro	Albert C. Stack, Jr., Laurel Springs 08021 (609) 784-1026	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-1026
Lawnside Boro	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Howard Brown, Lawnside, 08045 (609) 547-4045
Lindenwold Boro	Michael J. Sheridan, Lindenwood, 08021 (609) 783-2582	Kathleen Borek, Lindenwood, 08021 (609) 783-2582
Magnolia Boro	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520 James L. Nack, Magnolia	Barbara B. Gorman, Magnolia, 08049 (609) 783-1520
Merchantville Boro	A. Hobart Grant, Merchantville, 08109 (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Boro	John J. McGraw, Sec., Haddonfield, 08033 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Boro	Anthony Leone, Sec., Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Judy Dolce, Oaklyn, 08107 (609) 858-2457
Pennsauken Twp.	William R. Buffington, Sec., Pennsauken 08110 (609) 665-1000	Harold Roesler, Pennsauken, 08110 (609) 665-1000
Pine Hill Boro	Michael J. Sheridan, Pine Hill, 08021 (609) 783-0374	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Boro	Edward F. Magee, Jr., Clementon, 08021 (609) 783-3000	Robert W. Mather, Clementon, 08021 (609) 783-0374
Runnemede Boro	Ronald G. Aaronson, Sec., Runnemede 08078 (609) 939-4437 John H. Keiluhn, Runnemede	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Boro	Walter A. Baxter, Jr., Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Boro	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Boro	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878

Voorhees Twp.	Michael C. Kane, Voorhees, 08043 (609) 429-7757	Florence E. Brady, Voorhees, 08043 (609) 429-7762
Waterford Twp.	Albert Stack, Sec., Atco, 08004 (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Twp.	Stephen Kessler, Sec., Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Boro	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Meyers, Woodlynne, 08107 (609) 962-8300

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSORS—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Boro	Sylvester Bonelli, Avalon, 08202 (609) 967-8200	Betty E. Crews, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	Helen Lois Smith, Cape May, 08204 (609) 884-8411
Cape May Point Boro	Sandra J. Sharpley, Cape May Point, 08212 (609) 886-2005	Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603
Dennis Twp.	W. Walter Robinson, Dennisville, 08214 (609) 861-3021	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Twp.	Sandra J. Sharpley, Villas, 08251 (609) 886-2005	Joan Douglass, Villas, 08251 (609) 886-2005
Middle Twp.	Robert P. Hand, Cape May Court House, 08210 (609) 465-4434	Annie Watson, Cape May Court House, 08210 (609) 465-7191
North Wildwood City	Frank C. Nelson, Jr., North Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Charles Camp, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Verna Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Boro	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Joan Hutchinson, Stone Harbor, 08247 (609) 368-5102
Upper Twp.	Vacancy, Tuckahoe, 08250 (609) 628-2384	Muriel Wimberg, Tuckahoe, 08250 (609) 628-2384
West Cape May Boro	Frank C. Nelson, Jr., W. Cape May, 08204 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-2726
West Wildwood Boro	Robert E. Merkel, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, W. Wildwood, 08260 (609) 522-4845
Wildwood City	Andre P. Souchak, Wildwood, 08260 (609) 522-2444	Dominick Longobardi, Wildwood, 08260 (609) 522-2444
Wildwood Crest Boro	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Boro	John J. Newman, Woodbine, 08270 (609) 861-2153	Beatrice M. Eisenberg, Woodbine, 08240 (609) 861-2153 or 861-2152

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	Mary DiMatteo, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Twp.	Joseph Perella, Port Norris, 08349 (609) 785-1111	Grace R. Robinson, Port Norris, 08349 (609) 785-1111
Deerfield Twp.	Joseph F. Crispo, Bridgeton, 08302 (609) 451-3200	Joseph Pipitone, Rosenhayn, 08352 (609) 451-3200
Downe Twp.	Wayne Mounts, Dividing Creek, 08315 (609) 785-0739	Anna Saulin, Newport, 08345 (609) 447-3153
Fairfield Twp.	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Twp.	Franklin Atkinson, Bridgeton, 08302 (609) 451-3588	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Twp.	Franklin Atkinson, Bridgeton, 08302 (609) 455-4330	Bruce Ricards, Bridgeton, 08302 (609) 451-1230
Lawrence Twp.	Meihale S. Lascarides, Millville, 08332 (609) 447-4554	William Patitucci, Cedarville, 08311 (609) 447-3223

Maruice River Twp.	Edward Carlisle, Heislerville, 08324 (609) 785-0422	Edwin F. Tomlin, Dorchester, 08327 (609) 785-1120
Millville City	Lewis F. Clark, Sr., Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Boro	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Twp.	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	David G. Russell, Bridgeton, 08302 (609) 455-5424
Upper Deerfield Twp.	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Stephen C. Nothnick, Vineland, 08360 (609) 691-3000	Alan Bernardini, Vineland, 08360 (609) 691-3000

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Town	Peter A. Torre, Belleville, 07109 (201) 759-9100	Stephen N. Vogel, Jr., Belleville, 07109 (201) 759-9100
Bloomfield Town	Francis X. Murray, Bloomfield, 07003 (201) 743-4400 Ext 7 & 8	Victor A. Patti, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8
Caldwell Boro	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	George Kaplan, Caldwell, 07006 (201) 226-6100
Cedar Grove Twp.	Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410	Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Boro	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Boro	Charles G. Schmitz, Fairfield, 07006 (201) 227-0580	Victoria Nigro, Fairfield, 07006 (201) 227-0580
Glen Ridge Boro	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Town	James Gibbs, Irvington, 07111 (201) 372-2100	Richard Hildebrand, Irvington, 07111 (201) 372-2100
Livingston Twp.	Richard J. Sheola, Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Twp.	Harold H. Liebeskind, Maplewood, 07039 (201) 762-8120	Joseph W. Bonin, Maplewood, 07040 (201) 762-8120
Millburn Twp.	John J. Murray, Millburn, 07041 (201) 376-2030	Gerald A. Viturello, Millburn, 07041
Montclair Town	Jean Caradonna, Montclair, 07042 (201) 744-1400 Ext. 838	Luisa Castillo, Montclair, 07042 (201) 744-1400 Ext. 823 or 824
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3952	Kenneth A. Joseph, Newark, 07102 (201) 733-8098
North Caldwell Boro	Charles G. Schmitz, N. Caldwell, 07006 (201) 228-4444	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-4444
Nutley Town	Joseph F. Reilley, Nutley, 07110 (201) 667-2800	Eunice P. Drake, Nutley, 07110 (201) 667-2800
Orange City	John J. Cuccolo, Orange, 07050 (201) 266-4013	Eleanor Hayes, Orange, 07050 (201) 266-4018
Roseland Boro	Robert J. Johnson, Jr, Roseland, 07068 (201) 226-8080	Robert D. Bosworth, Roseland, 07068 (201) 226-8080
South Orange Village Twp.	Edward T. Coll, S. Orange, 07079 (201) 762-6000	Anne K. Smith, South Orange, 07079 (201) 762-6111
Verona Boro	Robert Ebert, Verona, 07044 (201) 239-3805	Dorothy M. Trimmer, Verona, 07044 (201) 239-5291
West Caldwell Boro	Ralph W. Todd, Sec., W. Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., West Caldwell Franklin P. Walton, West Caldwell	Donald E. West, W. Caldwell, 07006 (201) 226-2300
West Orange Town	Joseph Scaturro, Jr., W. Orange 07052 (201) 325-4060	Joseph G. Antonucci, West Orange, 07052 (201) 325-4077

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Boro	Joseph A. Crane, Sec., Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Alice Anton, Clayton, 08312 (609) 881-2882
Deptford Twp.	Joseph A. Crane, Deptford, 08096 (609) 845-5300	Joyce Michaels, Deptford, 08096 (609) 845-5300
East Greenwich Twp.	John F. D'Andrea, Clarksboro, 08020 (609) 423-3166	Ester C. Hammond, Mickleton, 08056 (609) 423-0606
Elk Twp.	Charles Schimp, Sec., Monroeville, 08343 (609) 881-6525 John J. Miller, Monroeville	Louise N. Ziennker, Mullica Hill, 08062 (609) 478-2254
Franklin Twp.	George Tice, Sr., Woodbury Heights, 08097 (609) 694-1234 John W. Keuler, Jr., Franklinville	Alex Clemick, Franklinville, 08322 (609) 694-1234
Glassboro Boro	Joseph M. Sivel, Sec., Glassboro, 08028 (609) 881-0292 Paul S. Adams, Pitman Francis M. Flynn, Jr., Glassboro	Florence E. Kline, Glassboro, 08028 (609) 881-9230
Greenwich Twp.	Frank P. Leone, Gibbstown, 08027 (609) 423-6404	Mildred Flagg, Gibbstown, 08027 (609) 423-6404
Harrison Twp.	Kenneth T. Stretch, Mullica Hill, 08062 (609) 478-4111	Harold A. Nichol, Mullica Hill, 08062 (609) 478-4111
Logan Twp.	Horace J. Spoto, Bridgeport, 08014 (609) 467-2323	Esther Sluarski, Bridgeport, 08014 (609) 467-3606
Mantua Twp.	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500
Monroe Twp.	Bruce B. Coyle, Williamstown, 08094 (609) 629-9251	Catherine Glassmire, Williamstown, 08094 (609) 629-9251
National Park Boro	James H. Jones, National Park, 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Boro	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Boro	Franklin T. Price, Sec., Paulsboro 08066 (609) 423-1500 Alicia L. Melson, Paulsboro James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Boro	E. Chris Kloss, Sec., Pitman, 08071 (609) 589-3522 Ronald J. Fijalkowski, Pitman	George D. Michael, Pitman, 08071 (609) 589-3522
South Harrison Twp.	W. Kirk Horner, Harrisonville, 08039 (609) 769-2880	William C. Pettit, Harrisonville, 08039 (609)769-3424
Swedesboro Boro	John D'Andrea, Swedesboro, 08085 (609) 467-2840	Lura M. Conner, Swedesboro, 08085 (609) 467-2840
Washington Twp.	William E. Keyser, Turnersville, 08012 (609) 589-0535 Victoria Riddle, Turnersville	Franklin G. Atkinson, Blackwood, 08012 (609) 589-0538
Wenonah Boro	James Danser, Sec., Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah Daniel T. Bossert, Wenonah	Alberta Sargent, Wenonah, 08090 (609) 468-5228
West Deptford Twp.	H. Adelbert Moore, Jr., Thorofare, 08096 (609) 845-4004	Margaret D. Finan, Thorofare, 08086 (609) 845-4004
Westville Boro	William M. Hunt, Brooklawn, 08090 (609) 456-0030	Janice Stanley, Westville, 08093 (609) 756-0030
Woodbury City	Horace Spoto, Woodbury, 08096 (609) 845-1300	David J. Phillips, Woodbury, 08096 (609) 845-1300
Woodbury Heights Boro	John W. Keuler, Sr., Sec. Woodbury Heights, 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights George Tice, Sr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights, 08097 (609) 848-2832
Woolwich Twp.	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 858-6048	Francis J. Katusa, Bayonne, 07002 (201) 858-6054
East Newark Boro	Henry Michaliszyn, East Newark, 07029 (201) 481-2902	Stanley L. Rimgail, East Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516	Caroline H. Amiage, Guttenburg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 483-7329
Hoboken City	Frank Bucino, Hoboken, 07030 (201) 420-2024 Andrew P. McGuire, Hoboken Woodrow S. Monte, Hoboken	Frank Bartletta, Hoboken, 07030 (201) 420-2033
Jersey City	Margaret Jeffers, Jersey City, 07302 (201) 547-5129	Ronald Ischke, Jersey City, 07302 (201) 547-5120
Kearny Town	Charles B. Hand, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Twp.	Paul R. Sadlon, North Bergen, 07047 (201) 863-8500	Linda Weismann, North Bergen, 07047 (201) 863-8500
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2030	Albert G. Bartolozzi, Secaucus, 07094 (201) 330-2020
Union City	Hugh A. McGuire, Jr., Union City, 07087 (201) 348-5700 Mario DeLuca, Union City	Rose Greene, Union City, 07087 (201) 348-5714
Weehawken Twp.	Paul R. Sadlon, Weehawken, 07087 (201) 865-7394	Joseph Fredericks, Weehawken, 07087 (201) 867-2026
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York Wilbur Heinemeyer, West New York	Bernard J. McDonald, West New York, 07093 (201) 861-7000

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Twp.	Curtis H. Schick, Little York, 08834 (201) 996-2855	Elsie H. Tigar, Milford, 08848 (201) 996-2702
Bethlehem Twp.	Adolphus L. Busch, Hampton, 08827 (201) 735-2228	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Boro	Alma Papics, Flemington, 08822 (201) 782-4459	Judy Holmberg, Bloomsbury, 08804 (201) 479-4924
Califon Boro	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguaggiato, Califon, 07830 (201) 832-2091
Clinton Town	Marcia S. Zujkowski, North Plainfield, 07063 (201) 753-8000 Ext. 41	Elaine Langan, Clinton, 08809 (201) 735-8616
Clinton Twp.	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Jacqueline Vosselman, Annandale, 08801 (201) 735-5242
Delaware Twp.	Leland P. Harbourt, Jr., Sergeantsville, 08557 (609) 397-3240	Agnes Higgins, Sergeantsville, 08557 (609) 397-3240
East Amwell Twp.	C. Gilbert Blatchley, Hopewell, 08525 (201) 782-8536	Beatrice Aten, Ringoes, 08551 (201) 782-5209
Flemington Boro	William Brewer, Flemington, 08822 (201) 782-8840	Florence Miller, Flemington, 08822 (201) 782-8840
Franklin Twp.	Robert W. Schmid, Pittstown, 08867 (201) 735-4283	Shirley H. Peterson, Flemington, 08822 (201) 782-3574
Frenchtown Boro	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Boro	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-2527
Hampton Boro	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Robert C. Smith, Hampton, 08827 (201) 537-2272
High Bridge Boro	Frank Jones, High Bridge, 08829 (201) 735-7047	Deborah Giordano, High Bridge, 08829 (201) 658-6170
Holland Twp.	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	William F. Case, Milford, 08848 (201) 995-2047

Kingwood Twp.	Larry Melamed, Trenton, 08619 (609) 996-4276	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Mary E. Sheridan, Lambertville, 08530 (609) 397-0110
Lebanon Boro	Richard R. Sammis, Lebanon, 08833 (201) 236-2820	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Twp.	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Boro	Charles G. Thorne, Milford, 08848 (201) 995-4323	Mrs. William Bailey, Milford, 08848 (201) 995-2760
Raritan Twp.	William A. Brewer, Flemington, 08822 (201) 782-2919	John E. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Twp.	Norman A. Stevens, Whitehouse Station, 08889 (201) 534-9715	Bertal Wink, Whitehouse Station, 08889 (201) 534-4051
Stockton Boro	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Charles J. Soriero, Jr., Stockton, (609) 397-2051
Tewksbury Twp.	Henry H. Barlow, Califon, 07830 (201) 439-2205	Catherine Park, Califon, 07830 (201) 832-5161
Union Twp.	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Robert J. Gyuro, Pittstown, 08867 (201) 735-9110
West Amwell Twp.	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Mildred E. Lambert, Lambertville, 08530 (609) 397-2054

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Twp.	Edward C. Noller, E. Windsor, 08520 (609) 443-4000	Dolores A. Bell, E. Windsor, 08520 (609) 443-4000
Ewing Twp.	John Elder, Prin. Assessing Clerk, 08618 (609) 883-2900 Charles Drotar, Jr., Chairman, Trenton Sebastian R. Fraulino, Trenton H. Edward Klenk, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Twp.	H. Randolph Brokaw, Trenton, 08650 (609) 890-3557	Mary Cook, Trenton, 08650 (609) 890-3546
Hightstown Boro	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Boro	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Alice M. Lowe, Hopewell, 08525 (609) 466-0965
Hopewell Twp.	Martin M. Guhl, Titusville, 08560 (609) 737-0607	Mildred H. Geruc, Titusville, 08560 (609) 737-0630
Lawrence Twp.	William H. Hough, Lawrenceville, 08648 (609) 896-9400 Ext. 33	Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400 Ext. 19
Pennington Boro	William C. Rockel, Pennington, 08534 (609) 737-0276	Sharon Szalontay, Pennington, 08534 (609) 737-0276
Princeton Boro	Stuart Robson, Jr., Princeton, 08540 (609) 924-3439	Helen M. Bess, Princeton, 08540 (609) 924-3439
Princeton Twp.	Stuart Robson, Jr., Princeton, 08540 (609) 924-1058	Theodore H. Kennedy, Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3083	Vacancy, Trenton, 08608 (609) 989-3070
Washington Twp.	E. Lee Jones, Robbinsville, 08691 (609) 259-7082	Marjorie M. Tindall, Windsor, 08561 (609) 448-3042
West Windsor Twp.	Steven H. Benner, Princeton Junction, 08550 (609) 799-2400	Margaret Northrop, Princeton Junction, 08550 (609) 799-2400

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Boro	Vacancy.........., Carteret, 07008 (201) 541-7822	Monroe Schneckendorf, Carteret, 07008 (201) 541-7814
Cranbury Twp.	Robert S. Barlow, Jr., Sec., Cranbury, 08512 (609) 395-0544 Asa Mowery, Cranbury Richard M. Scott, Cranbury	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760

Dunellen Boro	Anthony Frazanno, Dunellen, 08812 (201) 968-3033	Mrs. K.S. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Twp.	William T. Bailey, East Brunswick, 08816 (201) 254-4600	Irene Wolff, East Brunswick, 08816 (201) 254-4600
Edison Twp.	John W. Mooney, Nixon, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Boro	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828
Highland Park Boro	J. Howard Kolb, Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Boro	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Boro	Kathy Hayes, Metuchen, 08840 (201) 549-3600	Eleanor Brenan, Metuchen, 08840 (201) 549-3600
Middlesex Boro	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	John Ross, Middlesex, 08846 (201) 356-7400
Milltown Boro	Harry Bolotin, Milltown, 08850 (201) 828-2100	Mary Rademaker, Milltown, 08850 (201) 828-2100
Monroe Twp.	Thomas R. Lawrence, Jamesburg, 08831 (609) 655-0464	Josephine Rosnick, Jamesburg, 08831 (609) 655-0464
New Brunswick City	Louis Schick, New Brunswick, 08901 (201) 745-5011	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030
North Brunswick Twp.	Susan Supak, North Brunswick, 08902 (201) 247-0922	Bernice M. Echert, North Brunswick, 08902 (201) 247-0922
Old Bridge Twp.	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5600
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	Marina La Pira, Perth Amboy, 08861 (201) 826-2067
Piscataway Twp.	Joan Dambach, Sec., Piscataway, 08854 (201) 981-0800 Thomas Boyle, Dunellen John Redmond, Piscataway	Edward Wanzie, Piscataway, 08854 (201) 981-0800
Plainsboro Twp.	Robert Barlow, Plainsboro, 08512 (609) 499-0909	Philip Rodefeld, Plainsboro, 08536 (609) 981-0800
Sayreville Boro	John H. Kolb, Sayreville, 08872 (201) 257-3200	James P. Dolan, Sayreville, 08872 (201) 257-3200
South Amboy City	Charles Monica, South Amboy, 08879 (201) 721-0064	Kathleen Prusakowski, South Amboy, 08879 (201) 721-0106
South Brunswick Twp.	Eli Serlenga, Monmouth Junction, 08852 (201) 329-4000	Joseph E. Rauch, Monmouth Junction, 00852 (201) 329-8122
South Plainfield Boro	Gary Toth, South Plainfield, 07080 (201) 754-9000	Charles O. Hauss, South Plainfield, 07080 (201) 754-9000
South River Boro	Carl J. Alongi, Jr., South River, 08882 (201) 257-1209	John J. Wornowicz, South River, 08882 (201) 238-3930
Spotswood Boro	Susan Supak, Spotswood, 08884 (201) 251-2068	Jean Gretch, Spotswood, 08884 (201) 251-2346
Woodbridge Twp.	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Twp.	Allen V. Trauben, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Boro	Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757	Donald E. Haight, Allenhurst, 07711 (201) 531-2757
Allentown Boro	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	William J. Griffin, Atlantic Highlands, 07716 (201) 291-1445	Joan A. Smith, Atlantic Highlands 07716 (201) 291-3297
Avon-by-the-Sea-Boro	Charles Bramhall, Avon, 07717 (201) 774-0871	Judith A. Bramhall, Avon, 07717 (201) 774-0871

Belmar Boro	William A. Burkhardt, Belmar, 07719 (201) 681-3893	Donald F. Matthew, Belmar, 07719 (201) 681-1176
Bradley Beach Boro	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-3904	Susan Farry, Bradley Beach, 07720 (201) 774-3904
Brielle Boro	William A. Burkhardt, Brielle, 08730 (201) 528-6262	Ruth Zimmer, Brielle, 08730 (201) 528-6262
Colts Neck Twp.	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470
Deal Boro	Benjamin P. Lissner, Jr., Deal 07723 (201) 531-1454	Margaret Mazza, Deal, 07723 (201) 531-0319
Eatontown Boro	Myron Kozicky, Eatontown, 07724 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 (201) 542-0096
Englishtown Boro	Anthony Arbach, Englishtown, 07726 (201) 446-9235	Edna L. Hamilton, Englishtown, 07726 (201) 446-9235
Fair Haven Boro	Bernard J. Marx, Fair Haven, 07701 (201) 741-0891	Dale Connor, Fair Haven, 07701 (201) 741-0891
Farmingdale Boro	Gladys P. Ascough, Farmingdale, 07727 (201) 364-8100	Marguerite Cusson, Farmingdale, 07727 (201) 938-5561
Freehold Boro	Fred Quinn, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Twp.	Nancy A. Queeney, Freehold, 07728 (201) 462-7902	Robert N. Ferrell, Freehold, 07728 (201) 462-7902
Hazlet Twp.	Robert E. Smith, Hazlet, 07730 (201) 264-1700	Ralph Ruocco, Hazlet, 07730 (201) 264-1700
Highlands Boro	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highland, 07732 (201) 872-1516
Holmdel Twp.	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdell, 07733 (201) 946-4455
Howell Twp.	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Bardalow, Howell, 07731 (201) 938-4500
Interlaken Boro	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne F. Navin, Interlaken, 07712 (201) 531-3688
Keansburg Boro	Allen V. Trauben, Keansburg, 07734 (201) 787-0215 Ext. 35	Annette Morrison, Keansburg, 07734 (201) 787-0215
Keyport Boro	Courtney Powell, Old Bridge, 08857 (201) 739-3900 Allen V. Trauben, Chm., Keyport Barbara Clark, Keyport	Pauline Redmond, Keyport, 07735 (201) 264-0773
Little Silver Boro	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Carl J. Alongi, Jr., Long Branch, 07740 (201) 222-7000	Edward Mazzaco, Long branch, 07740 (201) 222-7000 Ext. 26
Manalapan Twp.	Theresa R. Enright, Tennent, 07763 (201) 446-3200	A. Jim Sadowsky, Tennent, 07753 (201) 446-3200
Manasquan Boro	William A. Burkhardt, Manasquan, 08736 (201) 223-0544	Charles E. Patterson, Manasquan, 08736 (201) 223-0544
Marlboro Twp.	Joseph LaMura, Jr., Marlboro, 07746 (201) 536-0200	Shirley Giaquento, Marlboro, 07746 (201) 536-0200
Matawan Boro	Allen V. Trauben, Matawan, 07747 (201) 566-3950	Mary M. Geran, Matawan, 07747 (201) 566-3899
Middletown Twp.	Thomas Phillips, Middletown, 07748 (201) 671-3100	Herbert E. Bradshaw, Middletown, 07748 (201) 671-1919
Millstone Twp.	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (609) 259-2650
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Louis P. Sodano, Monmouth Beach, 07750 (201) 229-2204
Neptune Twp.	William C. Hogan, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Mildred M. Adams, Neptune, 07753 (201) 776-7224
Ocean Twp.	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000

Oceanport Boro	Ernest G. Hoffman, Sec., Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport,	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Boro	A. Fred Maffeo, Red Bank, 07701 (201) 747-5200	Albert T. MacDonald, Red Bank, 07701 (201) 747-5200
Roosevelt Boro	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Boro	Frances Maxson, Rumson, 07760 (201) 842-3302	Barbara A. Horn, Rumson, 07760 (201) 842-1170
Sea Bright Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0043	Mary Larson, Sea Bright, 07760 (201) 842-0043
Sea Girt Boro	Henry J. Kupiec, Sec., Sea Girt, 08750 (205) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Boro	Bernard J. Marx, Little Silver, 07739 (201) 741-3322	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Twp.	Anne C. Switek, Eatontown, 07724 (201) 542-0675	Anne C. Switek, Eatontown, 07724 (201) 542-0675
South Belmar Boro	Samuel Befarah, III, Neptune, 07753 (201) 681-3232	Claire Haggerty, South Belmar, 07719 (201) 681-3232
Spring Lake Boro	William A. Burkhardt, Spring Lake, 07762 (201) 449-5252	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326
Spring Lake Heights Boro	Samuel Befarah, III, Spring Lake Heights, 07762 (201) 449-3500	Jeanne West, Spring Lake Heights, 07762 (201) 499-3501
Tinton Falls Boro	Sheila C. O'Keefe, Tinton Falls, 07724 (201) 542-2324	Ann C. Ervin, Tinton Fall, 07724 (201) 542-0797
Union Beach Boro	Robert Smith, Union Beach, 07735 (201) 264-2277	Eileen Schlemm, Union Beach, 07735 (201) 739-1022
Upper Freehold Twp.	Thomas Seiler, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Twp.	Joseph A. Montana, Wall, 07719 (201) 681-6300	Bertha Doey, Wall, 07719 (201) 681-6300
West Long Branch Boro.	F. Donald Squillante, West Long Branch, 07764 (201) 229-1756 Charles Ritscher, West Long Branch	Frances L. Townsend, West Long Branch, 07765 (201) 222-3649

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Louis C. Pisacane, Sec., Boonton, 07005 (201) 335-2400 Arthur J. Higgins, Boonton Anthony F. Scozzafava, Boonton	Albert J. Aquino, Boonton, 07005 (201) 335-2400
Boonton Twp.	Gloria Cross, Denville, 07834 (201) 334-6891	Mary Rusnack, Boonton, 07005 (201) 334-6891
Butler Boro	Clayton D. Brown, Sec., Butler, 07405 (201) 838-5158 Floyd V. Decker, Butler	Janice R. Siek, Butler, 07405 (201) 838-5158
Chatham Boro	Kenneth J. Hume, Sec., Chatham, 07928 (201) 635-1779 Robert G. Huntington, Jr., Chatham William B. Lerf, Chatham	Robert Dowds, Chatham, 07926 (201) 635-1778
Chatham Twp.	Rita Kastler, Chatham, 07928 (201) 822-1648	E. A. Alpaugh, Chatham, 07928 (201) 377-0590
Chester Boro	Robert W. Pastor, Chester, 07930 (201) 879-5361 or 876-3315	Julia A. Robinson, Chester, 07930 (201) 879-5361
Chester Twp.	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Naomi, Caruso, Chester, 07930 (201) 879-5274
Denville Twp.	John A. Dyksen, Denville, 07834 (201) 627-8900	Elizabeth Hermann, Denville, 07834 (201) 627-8900
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200 Ext. 27	Mary May, Dover, 07801 (201) 366-2200
East Hanover Twp.	Mary Q. Hill, Sec., East Hanover, 07936 (201) 887-5056 Ralph T. Meloro, East Hanover	Amelia V. Ferris, East Hanover, 07936

Florham Park Boro	John J. Murray, Sec., Florham Park, 07932 (201) 377-5800	Linda S. Reino, Florham Park, 07932 (201) 377-5800
Hanover Twp.	Louis Dombroski, Whippany, 07981 (201) 887-1000 Ralph T. Meloro, IV, Whippany	Michael S. Zambito, Whippany, 07981 (201) 887-1000
Harding Twp.	Robert J. Edgar, Madison, 07940 (201) 267-8000	Florence V. Young, New Vernon, 07976 (201) 267-8000
Jefferson Twp.	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500
Kinnelon Boro	Charles J. Fimminella, Sec., Kinnelon, (201) 838-5402 Richard F. Lummer, Kinnelon	Irene Kwasnik, Kinnelon, 07405 (201) 838-5405
Lincoln Park Boro	Philip Schneider, Sec., Lincoln Park, 07035 (201) 694-6102	Anthony Del Tufo, Lincoln Park, 07035 (201) 694-6102
Madison Boro	Kenneth J. Hume, Madison, 07940 (201) 377-8000	Margaret A. Sarrow, Madison, 07940 (201) 377-8000
Mendham Boro	Ernest DelGuercio, Mendham, 07945 (201) 543-7152	Kathleen Clemency, Mendham, 07945 (201) 543-7152
Mendham Twp.	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4555	Sanford C. Fleury, Brookside, 07926 (201) 543-4570
Mine Hill Twp.	John F. Gaynor, Dover, 07801 (201) 366-9002	Marcella Gallo, Dover, 07801 (201) 366-9002
Montville Twp.	Philip V. Schneider, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Twp.	Robert J. Edgar, Sec., Convent Station, 07961 (201) 539-4880	Roland F. Meslar, Convent Station, 07961 (201) 539-4880
Morris Plains Boro	Allan W. Adams, Morris Plains, 07950 (201) 538-2224 Joseph D. Bellomo, Morris Plains	Jean D. Osborne, Morris Plains, 07950 (201) 538-2444
Morristown Town	Pasquale Aceto, Morristown, 07960 (201) 538-4300	John M. Watson, Jr., Morristown, 07960 (201) 538-4300
Mountain Lake Boro	James Jones, Mt. Tabor, 07878 (201) 334-3131	Mary Ellen Babyack, Mountain Lakes, 07046 (201) 344-3131
Mt. Arlington Boro	Dorothy S. McCarthy, Sec., Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mount Olive Twp.	Gloria A. Cross, Budd Lake, 07828 (201) 691-0900	Winifred Roger, Budd Lake, 07828 (201) 691-0900
Netcong Boro	Augustine A. Amendola, Netcong, 07857 (201) 347-0252	Alice Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany, 07054 (201) 263-4271	Charles M. Kennedy, Jr., Parsippany, 07054 (201) 263-4255
Passaic Twp.	Henry J. Payne, Sec., Millington, 07946 (201) 647-0550 Lester G. Pyle, Gillette John A. Gausz, Watchung	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Twp.	Edward P. Godfrey, Chairman, Pompton Plains, 07444 (201) 835-5700 Frank Dalton, Assessment Clerk, Pompton Plains Ray LaBoeuf, Assessment Clerk, Pompton Plains	W. Jay Wancyzk, Pompton Plains, 07444 (201) 835-5700
Randolph Twp.	John R. Staley, Randolph, 07869 (201) 361-8200	Steven P. Arthur, Randolph, 07801 (201) 361-8200
Riverdale Boro	Frank Dalton, Sec., Riverdale, 07457 (201) 835-4060	Dale M. Nelson, Riverdale, 07457 (201) 835-4060
Rockaway Boro	Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000	Ann James, Rockaway, 07866 (201) 627-2000
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway, 07866 (201) 627-7200	Mary L. Hocking, Rockawey, 07866 (201) 627-7200
Roxbury Twp.	William A. Egbert, Sec., Succasunna, 07876 (201) 584-7400 Morris Perugini, Succasunna Douglas Haugk, Convent Station	Harold J. Davis, Succasunna, 07876 (201) 584-7400
Victory Gardens Boro	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 366-5312

Washington Twp.	Robert W. Pastor, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Boro	Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444	Roderick J. Kennedy, Wharton, 07885 (201) 361-8444

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Twp.	Debbie Spettel, Barnegat, 08005 (609) 698-7832 Frederick A. Smith, Barnegat Ethel M. Exel, Forked River	Joseph Regatts, Barnegat, 08005
Barnegat Light Boro	Richard H. Schupeltz, Ship Bottom, 08008 (609) 494-2343	Ruth Blinsinger, Barnegat Light, 08006 (609) 494-2343
Bay Head Boro	Martin J. Burns, Jr., Sec., Bay Head, 08742 (201) 892-0633	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Boro	H. Richard Schupeltz, Ship Bottom, 08008 (609) 492-0111	Arlinda Crossley, Beach Haven, 08008 (609) 492-0111
Beachwood Boro	Carlton S. Hamilton, Beachwood, 08722 (201) 349-0245	Jacqueline Bodine, Beachwood, 08722 (201) 349-0245
Berkeley Twp.	Ruth A. Hardie, Bayville, 08721 (201) 244-7400	Nellie Harrigfeld, Bayville, 08721 (201) 244-7400
Brick Twp.	Robert J. Cantrell, Brick Town, 08723 (201) 477-3000	Mike Iacobino, Brick Town, 08723 (201) 477-3000
Dover Twp.	Kenneth H. Beck, Sec., Toms River, 08753 (201) 341-1000 Victoria Mickiewicz, Toms River Lawrence Henbest, Toms River	George Glehan, Toms River, 08753 (201) 341-1000
Eagleswood Twp.	Joseph C. Horner, Waretown, 08758 (609) 296-3040	Barbara A. Stover, West Creek, 08092 (609) 296-3040
Harvey Cedars Boro	Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843	George Laczko, Harvey Cedars, 08008 (609) 494-2843
Island Heights Boro	Kenneth H. Beck, Island Heights, 08732 (201) 341-1000	Peter A. Rotolo, Island Heights, 08732 (201) 270-6415
Jackson Twp.	Ivan Mickle, Jackson, 08527 (201) 928-1202 John A. Coan, Jackson Rose C. Emener, Jackson	Frank B. Holman, III, Jackson 08527 (201) 928-1200
Lacey Twp.	Frederick A. Smith, Sec., Forked River, 08731 (609) 693-5408 Joseph Canning, Toms River Ethel M. Exel, Forked River	Muriel Cahill, Forked River, 08731 (609) 693-5282
Lakehurst Boro	John E. Currie, Lakehurst, 08733 (201) 657-8310	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakewood Twp.	John A. Turtora, Sec., Lakewood, 08701 (201) 364-2500 Sol Kramer, Lakewood Leonard F. Turtora, Lakewood	Dorothy O'Neill, Lakewood, 08701 (201) 364-2500
Lavallette Boro	Michael M. Sturko, Toms River, 08753 (201) 793-7477 Alfred J. Sica, Jr., Toms River Doris Card, Riverdale	Flora Shady, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp.	Joseph J. Sorrentino, Tuckerton 08087 (609) 296-7241 Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7241
Long Beach Twp.	William P. Hyatt, Brant Beach, 08008 (609) 494-2153 or 494-2156	Mary Ann Hargrove, Brant Beach, 08008 (609) 494-2153
Manchester Twp.	Joyce A. Jones, Sec., Lakehurst, 08733 (201) 657-8121 John E. Currie, Lakehurst	Ruth B. Britton, Lakehurst, 08733 (201) 657-8121
Mantoloking Boro	August G. St. John, Sec., Mantoloking, 08738 (201) 899-3434 Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Twp.	Joseph Horner, Sec., Waretown, 08758 (609) 693-3280 William C. Sattler, Waretown	Margaret Gale, Waretown, 08758 (609) 693-3280

Ocean Gate Boro	Carl L. Bach, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Boro	Robert K. Mancke, Pine Beach, 08741 (201) 349-6425	Patrick Vellucci, Pine Beach, 087 (201) 349-6425
Plumsted Twp.	William H. Gollnick, Jr., New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Point Pleasant Boro	James L. Anderson, Sec., Pt. Pleasant, 08742 (201) 899-2066 Harvey Bennett, Pt. Pleasant	Lenore P. Neral, Pt. Pleasant, 08742 (201) 892-3434
Point Pleasant Beach Boro	James L. Anderson, Sec., Point Pleasant Beach, 08742 (201) 892-5060	Ester Wincklehofer, Pt. Pleasant, 08742 (201) 892-0435
Seaside Heights Boro	Walter Sturko, Seaside Heights, 08751 (201) 793-9100	John J. Jennings, Seaside Heights, 08751 (201) 793-9100
Seaside Park Boro	Walter Sturko, Seaside Park, 08752 (201) 793-0234 Michael M. Sturko, Toms River	Joan McClister, Seaside Park, 08752 (201) 793-6787
Ship Bottom Boro	Virginia E. May, Sec., Ship Bottom, 08008 (609) 494-2171 H. Richard Shupeltz, Ship Bottom	Lillian Douglass, Ship Bottom, 08008 (609) 494-2171
South Toms River Boro	Vacancy, So. Toms River, 08753 (201) 349-0403	Lucinda M. Dugan, South Toms River, 08753 (201) 349-0339
Stafford Twp.	Arlene Oliver, Manahawkin, 08050 (609) 587-1069	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Boro	Richard M. Warren, Surf City, 08008 (609) 494-6448	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Boro	Frederick A. Smith, Tuckerton, 08087 (609) 296-4900 or 296-0494	Anna B. Jacobi, Tuckerton, 08087 (609) 296-2701

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Boro	Dorothy Kreitz, Bloomingdale, 07403 (201) 838-0778	Theresa V. Benack, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton, 07011 (201) 473-2600	John T. Murphy, Clifton, 07011 (201) 473-2600
Haledon Boro	Paul Raffiani, Haledon, 07508 (201) 942-6539	Gregory Zack, Haledon, 07508 (201) 942-6538
Hawthorne Boro	Christine C. Collins, Hawthorne, 07506 (201) 427-1169	Marie Cerino, Hawthorne, 07506 (201) 427-1242
Little Falls	Margaret G. Poster, Sec., Little Falls, 07724 (201) 256-0272 James Morano, Jr., Little Falls	Jane Wright, Little Falls, 07424 (201) 256-0994
North Haledon Boro	Cornelius LaFleur, North Haledon, 07508 (201) 427-7520	Renate I. Lampe, North Haledon, 07508 (201) 427-5810
Passaic City	Albert R. Galik, Passaic, 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	Elmo G. Valle, Paterson, 07505 (201) 881-3486 George J. Sokalski, Paterson John B. Hall, Paterson Charles S. Parmelli, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Boro	Frank Giovatto, Sec., Pompton Lakes, 07442 (201) 835-0143 John A. Steinhauser, Pompton Lakes James McGrath, Pomptom Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Boro	Bert Nawyn, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Boro	William Sheehan, Ringwood, 07456 (201) 962-7020	Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078
Totowa Boro	John W. Masklee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Boro	Joseph R. Gilabert, Jr., Wanaque, 07465 (201) 839-3000	Margaret Cisco, Wanaque, 07465 (201) 839-3000
Wayne Twp.	Thomas S. Harraka, Wayne, 07470 (201) 694-1800	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800

West Milford Twp	Leslie D Freeland West Milford 07480 (201) 728-7000	Joyce A Wendelken West Milford, 07480 (201) 728-7000
West Paterson Boro	Andrew L Allu West Paterson 07424 (201) 345-8101	Andrew G Carioti West Paterson 07424 (201) 345-8101

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O ADDRESS	COLLECTOR—P.O COLLECTOR
Alloway Twp	Jack D. Finlaw, Salem, 08079 (609) 935-0128	John Zarin, Alloway, 08001 (609) 935-5562
Carney's Pt. Twp	T. Ralph Smith, Carney's Point, 08069 (609) 299-9008	Phyllis Press Carney's Point, 08069 (609) 299-1052
Elmer Boro	Harold H Hofmann, Elmer, 08318 (609) 358-2401	Burroughs Timberman, Elmer, 08318 (609) 358-8636
Elsinboro Twp	James J Lane, Salem 08079 (609) 935-5423	Douglas J Marts, Salem, 08079 (609) 935-2360
Lower Alloways Creek Twp	Joseph M Harasta, Hancocks Bridge 08038 (609) 935-4480	Mary Ann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Twp	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Twp	Henry G Newman, Jr., Pedricktown, 08067 (609) 299-1889	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Boro	Leon Mattioli, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-0772
Pennsville Twp	James T Shidner, Pennsville, 08070	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Twp	Kirk Horner, Harrisonville, 08039 (609) 478-4216	Elmer C. Brown, Woodstown, 08098 (609) 769-2421
Pittsgrove Twp	George Taylor, Elmer, 08318 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Twp	Lee A. Harris, Salem, 08079 (609) 935-2410	Henry R. Howell, Quinton, 08072 (609) 935-1507
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp	R. Curtis Hackett, Elmer, 08318 (609) 358-8306	Everett Brooks, Elmer, 08318 (609) 358-3461
Woodstown Boro	Bruce Gahrs, Swedesboro, 08085 (609) 467-1399	Elaine H. Urion, Woodstown, 08098 (609) 769-1306

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Twp	Norman A. Stevens, Bedminster, 07921 (201) 658-3199	John Jastrzemski, Pluckemin, 07978 (201) 658-3199
Bernards Twp	H. William Amundson, Basking Ridge, 07920 (201) 766-2510	Hattie L Torma, Basking Ridge, 07920 (201) 766-2510
Bernardsville Boro	Richard B. Curtis, Bernardsville, 07924 (201) 766-3850	Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002
Bound Brook Boro	Alfonso C. Coccorese, Bound Brook, 08805 (201) 356-0833	William Woldin, Bound Brook, 08805 (201) 356-0802
Branchburg Twp	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somerville, 08876 (201) 526-1300
Bridgewater Twp	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Boro	Hubert W. Amundson, Jr., Basking Ridge 07920 (201) 234-0171	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Twp	Roger S. Payne, Somerset, 08873 (201) 873-2500	Marion J. Kelly, Somerset, 08873 (201) 873-2500
Green Brook Twp	Arthur L. Lewis, Green Brook, 08812 (201) 968-1023	Samuel Romano, Green Brook, 08812 (201) 968-1023
Hillsborough Twp	Donald J. Crum, Neshanic, 08853 (201) 369-4313	Ernest A. Snyder, Neshanic, 08853 (201) 369-4313
Manville Boro	Dominick Rock, Manville, 08835 (201) 725-9478 Frank J. Gnatek, Manville	Stephen Balint, Manville, 08835 (201) 725-9478

Millstone Boro	Henry Wittman, Somerville, 08876 (201) 359-5253	Portcia Orton, Somerville, 08876 (201) 874-5478
Montgomery Twp	Charles W. Grayson, Belle Meade, 08502 (201) 359-8211	Barbara Pappas, Belle Meade, 08502 (201) 359-8211
North Plainfield Boro	August Church, North Plainfield, 07060 (201) 756-5601	Irene W. Bohr, North Plainfield, 07060 (201) 756-5601
Peapack-Gladstone Boro	John J. Butler, Peapack, 07977 (201) 234-2254	Rebecca P. Hess, Peapack, 07977 (201) 234-2254
Raritan Boro	N.R. Cantore, Jr., Raritan, 08869 (201) 725-5502	Anthony J. Santora, Raritan, 08869 (201) 725-5502
Rocky Hill Boro	Wilbur Lowe, Rocky Hill, 08853 (201) 359-3413	Nancy Metcalf, Rocky Hill, 08553
Somerville Boro	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
South Bound Brook Boro	Lorenzo Mistichelli, Somerville, 08876 (201) 356-0258	Catherine A. Hoates, S. Bound Brook, 08880 (201) 356-0258
Warren Twp	Marcia Zuikowski, Warren, 07060 (201) 753-8000 Ext. 41	Morrison O. Schuster, Jr., Warren, 07060 (201) 753-8000
Watchung Boro	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Boro	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Twp.	Donald J. Sherman, Newton, 07860 (201) 383-6611	Dora Sanders, Newton, 07860 (201) 383-6611
Branchville Boro	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Ralph Headley, Branchville, 07826 (201) 948-4626
Byram Twp	John F. Gaynor, Stanhope, 07874 (201) 347-4729 Frank F. Gonzales, Forest Lakes Malcolm G. Smith, Tranquility	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Twp.	John A. Dyksen, Augusta, 07822 (201) 948-4621	Frances P. Ayers, Augusta, 07822 (201) 948-4621
Franklin Boro	Neil Cates, Jr., Franklin, 07416 (201) 827-3039	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Fredon Twp.	Author L. Sears, Newton, 07860 (201) 383-7025	Alfred M. Snook, Newton, 07860 (201) 383-4241
Green Twp.	Malcolm G. Smith, Tranquility, 07879 (201) 825-9333	Valorie Muran, Andover, 07821 (201) 852-9333
Hamburg Boro	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Nettie Cox, Hamburg, 07419 (201) 827-9230
Hampton Twp.	Irwin Sabin, Sec., Newton, 07860 (201) 383-5570 John A. Dyksen, Newton John Butler, Gladstone	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Twp.	Neil C. Cates, Jr., Franklin, 07416 (201) 697-4895	Julia Y. Lewis, Hamburg, 07419 (201) 697-4895
Hopatcong Boro	Leo M. Morris, Sec., Hopatcong, 07843 (201) 398-8861 Charles G. Snively, Hopatcong Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 398-5100
Lafayette Twp.	John A. Dyksen, Lafayette, 07826 (201) 383-1817	Linda V. Pettenger, Lafayette, 07826 (201) 383-1817
Montague Twp.	Donald J. DeKorte, Montague, 07827 (201) 293-3332	Pamela Jerger, Montague, 07827 (201) 293-7027
Newton Town	William Bene, Newton, 07860 (201) 383-3524	Joyce Carr, Newton, 07860 (201) 383-3524
Ogdensburg Boro	John J. Butler, Gladstone, 07934 (201) 234-2549	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Twp.	Robert W. Pastor, Layton, 07851 (201) 827-3444 (Municipal Bldg.) (201) 948-5767 (Home)	Benjamin Jager, Branchville, 07826 (201) 383-4090

Sparta Twp.	John W. Wyckoff, Sparta, 07871 (201) 729-4093	Pat Bailey, Sparta, 07671 (201) 729-4093
Stanhope Boro	John F. Gaynor, Stanhope, 07874 (201) 347-0159	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Twp.	Arthur L. Sears, Newton, 07860 (201) 383-8606	Eleanor Lytle, Newton, 07860 (201) 383-9837
Sussex Boro	William N. Hunt, Sussex, 07461 (201) 875-4831	Margaret Little, Sussex, 07461 (201) 875-4831
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 827-3848	Josephine Prisco, Vernon, 07462 (201) 827-3848
Walpack Twp.	Vacancy.......... Walpack, 07881 (201) 841-9576	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Twp.	Donald J. DeKorte, Sussex, 07461 (201) 875-7192	Florence Lockburner, Sussex, 07461 (201) 875-7192

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp.	Vacancy......... Berkeley Hts., 07922 (201) 464-2700 Ext. 34	Eris Naylor, Berkeley Heights, 07922 (201) 464-2700
Clark Twp.	Frank W. Naples, Clark, 07066 (201) 388-3600	Steve LaMont, Clark, 07066 (201) 388-3600
Cranford Twp.	John M. Duryee, Sec., Cranford, 07016 (201) 276-8900 Richard Rosenberg, Cranford	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900
Elizabeth City	John F. Mottley, Elizabeth, 07201 (201) 353-6000	Anthony R. Chiodo, Elizabeth, 07201 (201) 353-6000
Fanwood Boro	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Llewyellen Fisher, Fanwood, 07023 (201) 322-8236
Garwood Boro	John Accardi, Sec., Garwood, 07027 (201) 789-0710 Leonard J. DiStefano, Garwood I. George Casabona, Garwood	Eileen D. Masterson, Garwood, 07027 (201) 789-0475
Hillside Twp.	Anthony M. Frazzano, Hillside, 07205 (201) 926-2222	Kathleen Kernusz, Hillside, 07205 (201) 926-5502
Kenilworth Boro	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Sec., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden Florence Demcovitz, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Boro	Robert Koser, Sec., Mountainside, 07092 (201) 232-2400 Matthew V. Powers, Mountainside Frank Torma, Mountainside	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400 John F. O'Brien, New Providence Stanwood C. Slack, New Providence	Richard Burr, New Providence 07974 (201) 665-1400
Plainfield City	Frank J. Betts, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07061 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger Pribush, Rahway, 07065 (201) 381-8000
Roselle Boro	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	Vincent A. Belluscio, Roselle, 07203 (201) 245-9000
Roselle Park Boro	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Twp.	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Twp.	Thomas McCullum, Sec., Springfield, 07081 (201) 376-5800	Corinne Eckmann, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Carolyn Brattlof, Summit, 07901 (201) 273-6405
Union Twp.	Joseph Keaveny, Union, 07083 (201) 688-2800 James Lembo, Union Charles Caley, Union	Joseph J. Kmet, Union, 07083 (201) 688-2800

Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Stephen W. Bogart, Westfield, 07090 (201) 232-8000
Winfield Twp.	Lawrence F. Watkins, Winfield, 07036 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Twp.	Dorothy S. McCarthy, Landing, 07850 (201) 852-5189	Betty C. Drake, Great Meadows, 07838 (201) 852-1742
Alpha Boro	Joseph L. Dyrek, Alpha, 08865 (201) 454-4941	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	James Mulroy, Belvidere, 07823 (201) 475-2368	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274
Blairstown Twp.	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Twp.	Wilbur E. Oberly, Washington, 07882 (201) 689-1962	Frank H. Convey, Washington, 07862 (201) 689-3994
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molnar, Blairstown, 07825 (201) 362-6287
Greenwich Twp.	Charles D. Apgar, Stewartsville, 08886 (201) 454-6154	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	J. Stanley Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-3130
Hardwick Twp.	Henry C. Scheer, Jr., Blairstown, 07825 (201) 362-6528	Stella Krickser, Blairstown, 07825 (201) 362-6222
Harmony Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	LeRoy V. Smith, Phillipsburg, 08865 (201) 475-2271
Hope Twp.	Leroy F. Ruether, Andover, 07821 (201) 347-2456	Howard T. Malon, Hope, 07844 (201) 459-4139
Independence Twp.	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4847	Bonnie Dailey, Hackettstown, 07840 (201) 637-4393
Knowlton Twp.	Dorothy S. McCarthy, Columbia, 07832 (201) 496-4330	Mr. Lynne McGary, Columbia, 07832 (201) 459-5617
Liberty Twp	George M. DeMaria, Great Meadows, 07838 (201) 637-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4579
Lopatcong Twp.	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford, 07863 (201) 689-3466 Thomas J. Hemeleski, Hackettstown	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Twp.	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Viola Blasi, Columbia, 07832 (201) 538-0350
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Twp.	John Woolaver, Phillipsburg, 08865 (201) 454-6121	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Boro	Estella Y. Truax, Washington, 07882 (201) 689-3799	Bernadette Tuttle, Washington, 07882 (201) 689-3799
Washington Twp.	Robert G. Housedorf, Asbury, 08802 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Twp.	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Helen Smith, Buttzville, 07829 (201) 475-2093

APPENDIX III

page

TAXES COLLECTED FOR DISTRIBUTION TO COUNTIES 275
TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES 276

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES

1981

The attached Tables reflect State aid to municipalities and counties totaling $757,822,150 in 1981. This includes $2,800,734 of State tax collections for distribution to counties and $755,021,416 to municipalities.

FINANCIAL BUSINESS

(N.J.S.A. 54:10B—1 et seq.)
(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks.

1/4 to Counties $805,032, 1/4 to Municipalities $805,032.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

RAILROAD PROPERTY

(N.J.S.A. 54:29A—7)

The railroad property tax law was amended in 1966 (P.L. 1966, C. 139) when a state imposed tax of $4.75 per $100 of true value was substituted for the former tax on Class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the increase is reduced 10% until such time as the difference is eliminated.

To Municipalities $3,892,056.

PUBLIC UTILITY

(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs ($153,799).

To Municipalities $539,568,263.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980.

To Municipalities $30,486,905.

INSURANCE FRANCHISE

(N.J.S.A. 54:18—12 et seq. and N.J.S.A. 54:16A—1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties $1,995,702, To Municipalities $13,969,913.

CORPORATION BUSINESS BANKING CORPORATIONS

(N.J.S.A. 54:10A—1 et seq.)

Banking Corporation are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $7,595,412.

Note: First distribution—June 1, 1976.

TABLE 42
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES—1981

County	COLLECTION FOR DISTRIBUTION TO COUNTIES		
	*Financial Business Tax	Insurance Tax	Total
1. Atlantic	$ 9,644	$ 1,607	$ 11,251
2. Bergen	67,732	18,088	85,820
3. Burlington	54,638	....	54,638
4. Camden	99,731	19,781	119,512
5. Cape May	8,841	....	8,841
6. Cumberland	7,942	....	7,942
7. Essex	103,197	1,238,412	1,341,609
8. Gloucester	9,587	....	9,587
9. Hudson	49,836	14,994	64,830
10. Hunterdon	1,050	1	1,051
11. Mercer	40,761	96,472	137,233
12. Middlesex	77,014	....	77,014
13. Monmouth	24,465	189,831	214,296
14. Morris	30,928	352,466	383,394
15. Ocean	9,140	....	9,140
16. Passaic	86,700	35	86,735
17. Salem	2,239	....	2,239
18. Somerset	11,286	5,448	16,734
19. Sussex	8,716	50,502	59,218
20. Union	98,806	8,056	106,871
21. Warren	2,779	....	2,779
Totals	$805,032	$1,995,702	$2,800,734

Difference in Totals Due to Rounding

*Unincorporated Financial Businesses remain subject to the Financial Business Tax. Financial corporations are now subject to the Corporation Business Tax. Distribution is 50% State; 25% Counties and 25% Municipalities. Amount of distribution is certified November 1, and is therefore not included in above table.

TABLE 43

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1981

County	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Atlantic	$ 132,178	$ 9,644	$ 3,052,142	$ 7,713	$ 337,130	$ 15,354,362	$ 11,252	$ 18,904,421
2. Bergen	1,129,317	67,732	15,294,316	40,067	1,075,722	55,953,000	126,618	73,686,772
3. Burlington	198,644	54,638	3,926,242	....	958,927	28,075,729	....	33,214,180
4. Camden	323,004	99,731	7,819,824	105,594	2,132,394	27,869,033	183,470	38,488,050
5. Cape May	82,858	8,841	1,196,084	....	31,639	9,971,962	....	11,291,384
6. Cumberland	111,337	7,942	2,325,375	6,221	428,884	6,496,645	....	9,376,404
7. Essex	1,400,737	103,197	28,506,680	1,086,640	7,723,832	47,921,630	8,668,883	95,411,599
8. Gloucester	137,512	9,587	2,456,932	1,031	505,863	12,379,227	....	15,490,152
9. Hudson	396,092	49,836	19,918,991	1,844,588	6,534,767	53,543,445	104,960	82,392,679
10. Hunterdon	87,891	1,050	1,715,408	....	27,994	9,393,215	4	11,225,562
11. Mercer	226,768	40,761	7,483,643	104,896	1,605,653	23,751,096	675,301	33,888,118
12. Middlesex	392,062	77,014	14,796,561	220,164	1,187,166	60,581,659	....	77,254,626
13. Monmouth	417,913	24,465	5,444,365	11,213	1,455,633	31,349,102	1,328,816	40,031,507
14. Morris	458,584	30,928	6,868,224	26,456	300,999	24,197,521	2,467,263	34,349,975
15. Ocean	305,631	9,140	2,003,799	7,410	640,902	25,174,300	....	28,141,182
16. Passaic	624,579	86,700	10,756,997	38,825	3,014,026	21,751,685	247	36,273,059
17. Salam	95,398	2,239	2,935,797	....	105,812	12,416,951	....	15,556,197
18. Somerset	238,117	11,286	4,996,777	18,967	334,167	14,810,658	38,137	20,448,109
19. Sussex	87,311	8,716	1,302,404	....	86,786	5,395,112	353,511	7,233,840
20. Union	651,050	98,806	14,244,444	359,405	1,888,309	46,289,017	56,452	63,587,483
21. Warren	98,429	2,779	1,658,829	12,868	110,301	6,892,914	....	8,776,120
Totals	$7,595,412	$805,032	$158,703,834	$3,892,057	$30,486,905	$539,568,263	$13,969,913	$755,021,416

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Absecon City	$ 13,782	....	$ 31,079	....	$ 12,303	$ 378,956	....	$ 436,120
2. Atlantic City	37,617	$2,132	1,699,035	$4,312	38,048	4,197,813	$ 9,749	5,988,706
3. Brigantine City	975	....	28,362	....	7,345	401,001	....	437,683
4. Buena Bor.	7,013	....	45,562	....	6,508	232,786	....	291,869
5. Buena Vista Twp.	2,999	....	45,571	....	....	408,385	....	456,955
6. Corbin City	....	....	2,005	....	472	41,574	....	44,051
7. Egg Harbor City	3,386	801	62,001	....	43,081	211,691	....	320,960
8. Egg Harbor Twp.	509	....	115,564	....	....	3,332,756	....	3,448,829
9. Estell Manor City	....	....	7,679	....	....	139,352	....	147,031
10. Folsom Bor.	....	....	22,273	....	....	112,984	....	135,257
11. Galloway Twp.	5,532	....	114,459	....	....	762,785	....	882,749
12. Hamilton Twp.	212	....	149,577	....	....	870,140	....	1,019,929
13. Hammonton Town	2,924	758	197,737	1,821	24,348	576,018	....	803,606
14. Linwood City	13,532	....	40,940	....	9,340	333,434	....	397,246
15. Longport Bor.	1,651	....	6,337	....	....	125,903	....	133,891
16. Margate City	5,677	....	55,561	....	8,750	663,790	....	733,778
17. Mullica Twp.	598	....	33,505	....	5,581	208,929	....	248,613
18. Northfield City	12,199	1,344	93,913	....	12,021	388,132	....	507,609
19. Pleasantville City	5,688	3,588	138,433	1,580	140,863	777,605	1,503	1,069,280
20. Port Republic City	....	....	5,963	....	....	107,631	....	113,594
21. Somers Point City	3,419	28	82,199	....	16,595	472,091	....	574,332
22. Ventnor City	8,438	992	65,845	....	11,857	505,790	....	592,922
23. Weymouth Twp.	6,027	....	8,531	....	....	104,843	....	119,401
Totals	$132,178	$9,644	$3,052,142	$7,713	$337,130	$15,354,362	$11,252	$18,904,421

Difference in Totals Due to Rounding

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allendale Bor.	$ 7,027	....	$ 46,442	....	$ 5.718	$ 809,167	....	$ 868,354
2. Alpine Bor.	....	$ 18	14,813	....	....	241,783	....	256,614
3. Bergenfield Bor.	22,216	298	227,290	....	43,163	900,704	....	1,193,671
4. Bogota Bor.	17,784	....	261,020	....	12,607	287,518	....	578,929
5. Carlstadt Bor.	15,055	645	349,044	....	....	772,372	....	1,137,116
6. Cliffside Park Bor.	13,549	....	150,927	....	36,082	529,854	....	730,412
7. Closter Bor.	10,326	....	94,024	....	8,640	864,098	....	977,088
8. Cresskill Bor.	5,506	....	67,867	....	8,685	527,426	....	609,484
9. Demarest Bor.	5,148	....	14,453	....	5,382	310,186	....	335,169
10. Dumont Bor.	4,746	....	68,051	....	30,447	735,811	....	839,055
11. East Rutherford Bor.	9,000	....	406,957	....	24,294	696,575	....	1,136,826
12. Edgewater Bor.	5,604	....	767,547	$14,124	....	1,003,812	....	1,791,087
13. Elmwood Park Bor.	21,371	588	422,264	....	4,008	222,216	....	670,447
14. Emerson Bor.	4,484	....	71,941	....	9,497	376,126	....	462,048
15. Englewood City	43,077	2,957	648,291	....	27,239	1,635,782	....	2,357,346
16. Englewood Cliffs Bor.	21,840	....	296,197	....	....	470,220	....	788,257
17. Fair Lawn Bor.	37,835	1,173	758,667	2,243	41,210	2,107,923	....	2,949,051
18. Fairview Bor.	6,015	....	212,947	....	17,857	435,289	....	672,108
19. Fort Lee Bor.	37,484	1,094	147,976	....	41,067	948,699	....	1,176,320
20. Franklin Lakes Bor.	8,622	....	74,212	....	....	1,045,271	....	1,128,105
21. Garfield City	40,346	601	479,103	....	51,267	827,496	....	1,398,813
22. Glen Rock Bor.	17,550	148	103,794	....	12,474	585,200	....	719,166
23. Hackensack City	187,330	9,658	1,404,865	1,442	50,437	1,938,485	....	3,592,217
24. Harrington Park Bor.	2,240	....	11,710	....	5,162	304,282	....	323,394
25. Hasbrouck Heights Bor.	13,918	826	103,308	....	15,656	668,291	....	801,999
26. Haworth Bor.	1,568	....	19,974	....	3,217	421,056	....	445,815
27. Hillsdale Bor.	11,915	....	83,861	....	13,714	830,332	....	939,822
28. Hohokus Bor.	3,666	....	33,545	....	....	254,651	....	291,862
29. Leonia Bor.	11,324	....	50,899	....	10,760	742,357	....	815,340
30. Little Ferry Bor.	3,986	....	109 757	....	11,432	462,480	....	587,655
31. Lodi Bor.	21,796	1,569	363.125	....	160,377	756,143	....	1,303,010
32. Lyndhurst Twp.	16,575	844	471,525	1,655	23,148	699,762	....	1,213,509
33. Mahwah Twp.	7,500	33	416,433	7,233	....	1,630,092	....	2,061,291
34. Maywood Bor.	10,635	....	158,801	....	12,627	462,982	....	645,045
35. Midland Park Bor.	10,324	....	136,386	....	9,382	302,714	....	460,786

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
36. Montvale Bor.	16,401	....	149,682	....	....	872,787	....	1,038,870
37. Moonachie Bor.	8,092	....	146,717	....	....	369,605	....	524,414
38. New Milford Bor.	8,528	79	73,146	....	28,426	1,142,007	....	1,252,186
39. North Arlington Bor.	12,786	734	151,182	....	28,042	574,902	....	767,646
40. Northvale Bor.	5,988	....	205,393	....	4,491	299,127	....	514,999
41. Norwood Bor.	6,251	....	61,563	....	4,137	411,277	....	483,228
42. Oakland Bor.	7,244	....	139,196	....	16,699	619,067	....	782,206
43. Old Tappan Bor.	1,527	....	38,691	....	....	793,769	....	833,987
44. Oradell Bor.	13,658	....	64,817	....	7,666	827,071	....	913,212
45. Palisades Park Bor.	9,089	467	145,260	....	19,617	479,604	....	654,037
46. Paramus Bor.	50,727	31,332	1,237,719	....	....	2,203,149	$ 81,295	3,604,222
47. Park Ridge Bor.	7,120	....	84,359	....	11,117	212,013	....	314,609
48. Ramsey Bor.	12,907	296	232,052	....	10,944	993,760	13,609	1,263,568
49. Ridgefield Bor.	19,288	....	218,106	12,120	....	7,228,200	....	7,477,714
50. Ridgefield Park Twp.	3,349	....	211,883	....	21,797	520,190	....	757,219
51. Ridgewood Village	42,533	825	256,346	....	24,162	1,094,434	....	1,418,300
52. River Edge	8,032	534	82,811	....	14,405	653,964	....	759,746
53. Riverdale Twp.	4,330	....	62,067	....	11,260	498,649	....	576,306
54. Rochelle Park Twp.	12,443	....	94,642	....	....	317,028	....	424,113
55. Rockleigh Bor.	....	....	39,203	....	....	49,572	....	88,775
56. Rutherford Bor.	40,598	465	157,260	....	27,373	759,027	....	984,723
57. Saddle Brook Twp.	15,698	345	362,887	....	15,752	899,144	31,714	1,325,540
58. Saddle River Bor.	4,353	....	4,995	1,249	....	266,432	....	277,029
59. South Hackensack Twp.	6,345	3	297,378	....	....	269,245	....	572,971
60. Teaneck Twp.	38,138	11,687	373,333	....	56,973	1,850,331	....	2,330,462
61. Tenafly Bor.	17,143	....	146,396	....	11,581	839,473	....	1,014,593
62. Teterboro Bor.	7,722	....	161,254	....	....	90,075	....	259,051
63. Upper Saddle River Bor.	611	....	92,976	....	....	665,095	....	758,682
64. Waldwick Bor.	3,541	....	88,000	....	17,041	1,464,507	....	1,573,089
65. Wallington Bor.	10,517	....	120,405	....	15,559	305,823	....	452,304
66. Washington Twp.	5,653	....	24,535	....	13,039	476,891	....	520,118
67. Westwood Bor.	22,196	513	177,692	....	12,809	649,657	....	862,867
68. Woodcliff Lake Bor.	3,112	....	47,801	....	....	381,712	....	432,625
69. Wood-Ridge Bor.	19,550	....	403,495	....	7,283	361,182	....	791,510
70. Wyckoff Twp.	26,484	....	91,124	....	....	707,076	....	824,684
Totals	$1,129,317	$67,732	$15,294,316	$40,067	$1,075,722	$55,953,000	$126,618	$73,686,772

Difference in Totals Due to Rounding

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bass River Twp.	$ 514	....	$ 22,270	....	....	$ 70,527	....	$ 93,311
2. Beverly City	6,862	....	23,660	....	$ 9,109	123,560	....	163,191
3. Bordentown City	4,449	....	77,709	....	10,358	215,082	....	307,598
4. Bordentown Twp.	6,254	$ 1,076	125,573	....	11,925	450,250	....	595,078
5. Burlington City	16,496	1,215	131,447	....	....	7,944,300	....	8,093,458
6. Burlington Twp.	6,039	679	335,208	....	....	2,935,586	....	3,227,512
7. Chesterfield Twp.	2,017	....	35,732	....	....	249,824	....	287,573
8. Cinnaminson Twp.	7,298	681	285,662	....	....	1,196,756	....	1,490,397
9. Delanco Twp.	2,336	....	159,815	....	6,224	210,781	....	379,156
10. Delran Twp.	976	....	186,979	....	34,620	616,236	....	838,811
11. Eastampton Twp.	1,145	....	17,259	....	7,650	220,127	....	246,181
12. Edgewater Park Twp.	4,672	....	99,527	....	....	315,739	....	419,938
13. Evesham Twp.	19,601	977	100,223	....	....	1,370,652	....	1,491,453
14. Fieldsboro Bor.	....	....	65,648	....	....	26,566	....	92,214
15. Florence Twp.	7,246	....	415,379	....	....	460,744	....	883,369
16. Hainesport Twp.	251	....	54,573	....	....	211,193	....	266,017
17. Lumberton Twp.	2,476	....	90,982	....	....	785,519	....	878,977
18. Mansfield Twp.	1,394	....	30,529	....	....	301,270	....	333,193
19. Maple Shade Twp.	4,854	2,520	114,045	....	61,929	831,465	....	1,014,813
20. Medford Twp.	19,475	....	87,656	....	....	1,046,394	....	1,153,525
21. Medford Lakes Bor.	2,753	....	6,493	....	11,382	195,162	....	215,790
22. Moorestown Twp.	7,060	43,541	469,750	....	15,174	921,990	....	1,457,515
23. Mount Holly Twp.	26,322	39	157,668	....	33,449	613,491	....	830,969
24. Mount Laurel Twp.	17,611	105	153,216	....	....	936,564	....	1,107,496
25. New Hanover Twp.	1,096	1	3,831	....	....	220,053	....	224,981

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. North Hanover Twp.	1,444	....	21,776	....	....	469,105	....	492,325
27. Palmyra Bor.	259	....	51,528	....	17,355	240,390	....	309,532
28. Pemberton Bor.	2,689	....	10,292	....	4,118	33,742	....	50,841
29. Pemberton Twp.	5,650	....	50,811	....	302,788	1,175,583	....	1,534,832
30. Riverside Twp.	3,501	770	177,823	....	18,031	423,265	....	623,390
31. Riverton Bor.	277	....	15,292	....	5,715	129,387	....	150,671
32. Shamong Twp.	79	....	12,908	....	....	190,211	....	203,198
33. Southampton Twp.	4,532	....	40,674	....	....	669,937	....	715,143
34. Springfield Twp.	1,110	....	40,111	....	....	239,740	....	280,961
35. Tabernacle Twp.	1,320	....	14,853	....	....	205,357	....	221,530
36. Washington Twp.	....	....	23,295	....	....	35,036	....	58,331
37. Westhampton Twp.	....	....	45,081	....	....	299,852	....	344,933
38. Willingboro Twp.	7,789	1,309	146,373	....	409,101	1,379,040	....	1,943,612
39. Woodland Twp.	....	....	6,643	....	....	62,631	....	69,274
40. Wrightstown Bor.	797	1,724	17,947	....	....	52,622	....	73,090
Totals	$198,644	$54,638	$3,926,242	....	$958,927	$28,075,729	....	$33,214,179

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Local Assistance Fund	Gross Receipts & Franchise		
1. Audubon Bor.	$ 10,061	$ 932	$ 149,537	....	$ 20,769	$ 480,464	....	$ 661,763
2. Audubon Park Bor.	....	....	8,900	....	20,750	15,730	....	45,380
3. Barrington Bor.	1,672	....	241,286	....	15,939	321,703	....	580,600
4. Bellmawr Bor.	7,396	26	104,441	....	33,782	615,348	....	760,993
5. Berlin Bor.	5,777	....	60,669	....	....	316,815	....	383,261
6. Berlin Twp.	2,752	457	14,137	....	....	525,302	....	542,648
7. Brooklawn Bor.	4,630	....	28,529	....	....	107,913	....	141,072
8. Camden City	34,849	11,815	3,052,370	$102,554	1,449,909	4,796,130	....	9,447,627
9. Cherry Hill Twp.	65,434	30,314	1,206,985	....	....	3,880,608	$135,823	5,319,164
10. Chesilhurst Bor.	....	....	5,740	....	....	80,818	....	86,558
11. Clementon Bor.	4,244	432	37,522	....	16,040	191,641	....	249,879
12. Collingswood Bor.	11,563	3,656	115,852	....	38,461	533,621	....	703,153
13. Gibbsboro Bor.	157	....	58,587	....	4,866	147,554	....	211,164
14. Gloucester City	2,672	2,531	392,858	....	....	1,407,223	....	1,805,284
15. Gloucester Twp.	15,903	1,135	156,115	....	85,514	2,063,679	....	2,322,346
16. Haddon Twp.	24,050	....	111,168	....	....	666,302	....	801,520
17. Haddonfield Bor.	26,055	37,225	109,678	....	15,590	593,957	....	782,505
18. Haddon Heights Bor.	7,669	....	45,423	....	17,877	477,196	....	548,165
19. Hi-Nella Bor.	120	....	4,457	....	13,919	48,369	....	66,865
20. Laurel Springs Bor.	2,315	....	10,871	....	6,970	123,802	....	143,958
21. Lawnside Bor.	1,651	....	43,644	....	....	332,165	....	377,460
22. Lindenwold Bor.	2,295	....	25,768	....	195,771	513,784	....	737,618
23. Magnolia Bor.	139	....	34,776	....	15,339	264,374	....	314,628
24. Merchantville Bor.	17,015	561	29,519	....	31,063	260,336	....	338,494
25. Mt. Ephraim Bor.	351	....	32,157	....	40,377	213,491	....	286,336

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. Oaklyn Bor.	361	....	26,707	....	8,616	176,153	....	211,837
27. Pennsauken Twp.	33,803	7,672	1,142,006	3,040	....	3,065,227	2,648	4,254,396
28. Pine Hill Bor.	120	....	9,757	....	22,048	382,264	....	414,189
29. Pine Valley Bor.	....	....	949	....	....	2,720	....	3,669
30. Runnemede Bor.	2,648	1	69,972	....	24,738	502,140	....	599,499
31. Somerdale Bor.	3,730	....	41,002	....	17,081	303,641	....	365,454
32. Stratford Bor.	5,039	1,736	59,598	....	....	381,637	....	448,010
33. Tavistock Bor.	....	....	2,316	....	....	564	....	2,880
34. Voorhees Twp.	11,171	1,006	150,478	....	....	710,965	....	873,620
35. Waterford Twp.	9,014	....	28,736	....	....	584,913	....	622,663
36. Winslow Twp.	4,618	234	197,908	....	....	2,704,368	....	2,907,128
37. Woodlynne Bor.	3,730	....	9,410	....	37,013	76,116	....	126,269
Totals	$323,004	$99,731	$7,819,824	$105,594	$2,132,394	$27,869,033	$138,470	$38,488,050

Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Bor.	$ 3,140	....	$ 31,033	....	....	$ 321,173	....	$ 355,346
2. Cape May City	638	....	108,826	....	$ 4,788	228,336	....	342,588
3. Cape May Point Bor.	....	....	236	....	....	16,404	....	16,640
4. Dennis Twp.	772	....	16,927	....	....	458,009	....	475,708
5. Lower Twp.	4,133	....	149,040	....	....	637,061	....	790,234
6. Middle Twp.	4,664	$ 839	96,299	....	....	1,634,514	....	1,736,316
7. North Wildwood City	5,330	....	98,179	....	....	306,970	....	410,479
8. Ocean City	11,563	7,192	223,828	....	....	1,461,813	....	1,704,396
9. Sea Isle City	234	....	18,817	....	....	210,477	....	229,528
10. Stone Harbor Bor.	4,630	....	20,604	....	....	173,817	....	199,051
11. Upper Twp.	12,060	....	9,436	....	....	3,457,780	....	3,479,276
12. West Cape May Bor.	3,356	....	4,804	....	1,885	61,768	....	71,813
13. West Wildwood Bor.	....	....	2,567	....	....	34,117	....	36,684
14. Wildwood City	27,069	810	267,082	....	....	649,387	....	944,348
15. Wildwood Crest Bor.	3,034	....	124,308	....	....	266,618	....	393,960
16. Woodbine Bor.	2,237	....	24,099	....	24,966	53,718	....	105,020
Totals	$82,858	$8,841	$1,196,084	....	$31,639	$9,971,962	....	$11,291,384

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bridgeton City	$ 36,367	$2,057	$ 579,481	$1,379	$240,985	$ 773,602	....	$1,633,871
2. Commercial Twp.	74	....	39,468	....	....	231,868	....	271,408
3. Deerfield Twp.	508	....	26,042	....	....	155,127	....	181,677
4. Downe Twp.	....	....	33,870	....	....	146,986	....	180,856
5. Fairfield Twp.	471	....	20,645	....	....	201,700	....	222,816
6. Greenwich Twp.	163	....	19,910	....	....	36,020	....	56,093
7. Hopewell Twp.	1,992	....	36,495	....	....	160,533	....	199,020
8. Lawrence Twp.	2,476	....	29,219	....	5,232	115,417	....	152,344
9. Maurice River Twp.	....	....	59,276	....	12,890	270,126	....	342,292
10. Millville City	25,811	1,512	478,330	2,661	55,265	1,267,633	....	1,831,212
11. Shiloh Bor.	199	....	4,598	....	....	16,310	....	21,107
12. Stow Creek Twp.	....	....	20,760	....	....	66,921	....	87,681
13. Upper Deerfield Twp.	2,749	....	109,659	....	....	892,139	....	1,004,547
14. Vineland City	40,527	4,374	867,623	2,182	114,513	2,162,265	....	3,191,484
Totals	$111,337	$7,942	$2,325,375	$6,221	$428,884	$6,496,645	....	$9,376,404

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Belleville Town	$ 31,844	$ 645	$ 910,854	....	$ 267,040	$ 1,671,734	....	$ 2,882,117
2. Bloomfield Town	39,999	3,962	1,039,063	$ 9,537	335,259	1,909,016	....	3,336,836
3. Caldwell Bor.	16,382	668	123,074	....	12,915	422,483	....	575,522
4. Cedar Grove Twp.	22,523	2,053	169,251	....	16,244	650,452	....	860,523
5. East Orange City	57,623	39,825	1,418,777	19,938	1,029,310	2,556,315	$ 165,026	5,286,814
6. Essex Fells Bor.	....	....	6,004	....	....	174,123	....	180,127
7. Fairfield Bor.	19,748	633	507,852	....	....	646,687	....	1,174,920
8. Glen Ridge Bor.	7,773	....	42,030	1,238	12,116	251,000	....	314,157
9. Irvington Town	38,978	5,339	724,901	4,224	641,459	1,730,721	....	3,145,622
10. Livingston Twp.	55,082	973	406,901	....	....	1,815,736	222,675	2,501,367
11. Maplewood Twp.	42,832	1,072	296,572	1,020	34,925	990,835	....	1,367,256
12. Millburn Twp.	44,187	1,092	437,625	....	....	1,809,853	1,460,034	3,752,791
13. Montclair Town	46,432	1,155	393,966	4,672	64,988	1,738,205	....	2,249,418
14. Newark City	818,756	18,063	19,172,987	1,030,496	4,683,59	22,647,950	6,821,148	55,192,909
15. North Caldwell Bor.	618	......	26,806	....	7,969	308,298	....	343,691
16. Nutley Town	26,155	....	[illegible]00,199	....	44,646	1,365,614	....	2,036,614
17. Orange City	30,425	2,190	[illegible]99,989	10 998	450,433	1,662,739	....	2,956,774
18. Roseland Bor.	1,882	....	162,787	....	4,500	479,820	....	648,989
19. South Orange Village	20,707	4,716	164,009	4,519	23,245	1,028,128	....	1,245,324
20. Verona Bor.	11,271	207	174,455	....	20,605	597,887	....	804,425
21. West Caldwell Bor.	20,856	....	242,160	....	11,448	871,155	....	1,145,619
22. West Orange Town	46,665	20,605	686,421	....	63,220	2,592,879	....	3,409,790
Totals	$1,400,737	$103,197	$28,506,680	$1,086,640	$7,723,832	$47,921,630	$8,668,883	$95,411,599

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
	C B T Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Local Assistance Fund	Gross Receipts & Franchise		
1. Clayton Bor.	$ 2,988	....	$ 45,148	....	$ 14,822	$ 297,710	....	$ 360,668
2. Deptford Twp.	9,825	$1,712	169,201	....	59,653	1,245,978	....	1,486,369
3. East Greenwich Twp.	2,053	49	33,032	....	....	831,511	....	866,645
4. Elk Twp.	405	....	19,123	....	....	173,736	....	193,264
5. Franklin Twp.	3,632	....	56,009	....	21,696	795,341	....	876,678
6. Glassboro Bor.	5,172	854	245,855	....	125,316	867,712	....	1,244,909
7. Greenwich Twp.	3,113	....	393,108	....	....	425,243	....	821,464
8. Harrison Twp.	5,227	....	38,490	....	....	195,517	....	239,234
9. Logan Twp.	1,124	....	66,548	....	....	262,852	....	330,524
10. Mantua Twp.	10,929	269	60,696	....	22,985	469,226	....	564,105
11. Monroe Twp.	3,867	734	126,176	....	45,862	2,439,298	....	2,615,937
12. National Park Bor.	2,716	....	6,747	....	....	262,773	....	272,236
13. Newfield Bor.	5,437	....	20,446	....	11,795	76,445	....	114,123
14. Paulsboro Bor.	6,659	890	122,362	....	54,117	187,309	....	371,337
15. Pitman Bor.	11,608	2,680	120,457	....	18,152	330,284	....	483,181
16. South Harrison Twp.	....	....	20,757	....	....	41,756	....	62,513
17. Swedesboro Bor.	1,138	....	86,783	....	21,892	103,601	....	213,414
18. Washington Twp.	8,128	455	106,320	....	....	1,268,432	....	1,383,335
19. Wenonah Bor.	1,672	....	3,976	....	3,937	95,139	....	104,724
20. West Deptford Twp.	15,558	....	407,630	....	....	806,365	....	1,229,553
21. Westville Bor.	6,071	....	45,409	....	10,981	197,199	....	259,660
22. Woodbury City	26,734	1,942	161,160	$1,031	94,655	620,898	....	906,420
23. Woodbury Heights Bor.	3,457	....	41,968	....	....	202,128	....	247,553
24. Woolwich Twp.	....	....	59,528	....	....	182,774	....	242,302
Totals	$137,512	$9,587	$2,456,932	$1,031	$505,863	$12,379,227	....	$15,490,152

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
	C B T Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Local Assistance Fund	Gross Receipts & Franchise		
1. Bayonne City	$ 46,962	$ 2,451	$ 2,816,890	$ 22,274	$ 581,138	$ 2,590,297	....	$ 6,060,012
2. East Newark Bor	3,930	....	223,317	....	13,007	81,419	....	321,673
3. Guttenberg Town	6,532	....	104,817	....	76,364	163,499	....	351,212
4. Harrison Town	11,957	....	1,109,919	12,666	....	6,295,903	....	7,430,445
5. Hoboken City	18,213	92	1,963,236	565,908	692,607	1,113,780	....	4,353,836
6. Jersey City	171,547	32,553	6,978,226	970,907	3,491,355	24,955,425	$104,960	36,704,973
7. Kearny Town	27,667	9,724	2,268,537	146,170	....	12,693,162	....	15,145,260
8. North Bergen Twp	14,877	2,059	1,176,441	74,203	299,314	2,035,555	....	3,602,449
9. Secaucus Town	18,282	....	646,635	25,672	....	1,020,619	....	1,711,208
10. Union City	48,751	1,816	1,163,791	1,081	745,002	1,294,341	....	3,254,782
11. Weehawken Twp	4,901	....	504,136	23,864	90,929	348,757	....	972,587
12. West New York Town	22,474	1,141	963,046	1,842	545,049	950,688	....	2,484,240
Totals	$396,092	$49,836	$19,918,991	$1,844,588	$6,534,767	$53,543,445	$104,960	$82,392,679

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Twp.	$ 1,060	....	$ 45,779	....	....	$ 167,962	....	$ 214,801
2. Bethlehem Twp.	....	....	30,934	....	....	131,057	....	161,991
3. Bloomsbury Bor.	3,546	....	13,544	....	....	23,541	....	40,631
4. Califon Bor.	5,253	....	13,530	....	$ 1,687	42,974	....	63,444
5. Clinton Town	9,791	....	42,364	....	2,538	66,021	....	120,714
6. Clinton Twp.	2,163	....	100,233	....	....	330,880	....	433,276
7. Delaware Twp.	332	....	72,078	....	....	186,264	....	258,674
8. East Amwell Twp.	501	....	59,095	....	....	170,656	....	230,252
9. Flemington Bor.	13,268	$ 692	108,091	....	5,347	185,084	....	312,482
10. Franklin Twp.	1,513	....	53,402	....	....	138,389	....	193,304
11. Frenchtown Bor.	3,693	....	45,749	....	2,552	42,093	....	94,087
12. Glen Gardner Bor.	1,833	....	6,240	....	....	29,897	....	37,970
13. Hampton Bor.	....	....	7,717	....	3,587	31,199	....	42,503
14. High Bridge Bor.	2,308	....	84,678	....	5,197	76,315	....	168,498
15. Holland Twp.	2,734	....	51,415	....	....	3,133,900	$4	3,188,053
16. Kingwood Twp.	786	....	53,838	....	....	180,538	....	235,162
17. Lambertville City	5,721	227	76,856	....	....	146,758	....	229,562
18. Lebanon Bor.	1,746	131	11,313	....	....	41,532	....	54,722
19. Lebanon Twp.	574	....	48,263	....	....	1,923,194	....	1,972,031
20. Milford Bor.	3,274	....	192,499	....	....	225,896	....	421,669
21. Raritan Twp.	14,657	....	318,031	....	7,087	747,755	....	1,087,530
22. Readington Twp.	7,216	....	109,472	....	....	752,662	....	869,350
23. Stockton Bor.	1,243	....	5,690	....	....	29,586	....	36,519
24. Tewksbury Twp.	3,046	....	84,970	....	....	244,399	....	332,415
25. Union Twp.	1,633	....	49,485	....	....	125,244	....	176,362
26. West Amwell Twp.	....	....	30,142	....	....	219,419	....	249,561
Totals	$87,891	$1,050	$1,715,408	....	$27,994	$9,393,215	$4	$11,225,562

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. East Windsor Twp.	$ 7,596	$ 4	$ 283,940	....	$ 40,657	$ 821,353	....	$ 1,153,550
2. Ewing Twp.	14,777	1,173	1,268,158	$ 4,284	....	1,788,685	$674,310	3,751,387
3. Hamilton Twp.	33,685	5,159	977,727	5,532	....	11,194,198	....	12,216,301
4. Hightstown Bor.	2,542	868	86,806	....	39,720	231,412	....	361,348
5. Hopewell Bor.	5,389	....	32,916	....	....	90,247	....	128,552
6. Hopewell Twp.	5,076	....	277,737	....	....	927,589	....	1,210,402
7. Lawrence Twp.	13,157	1,402	596,204	....	....	1,809,704	991	2,421,458
8. Pennington Bor.	528	....	22,639	....	2,498	110,300	....	135,965
9. Princeton Bor.	60,877	501	190,926	1,487	15,837	606,374	....	876,002
10 Princeton Twp.	11,074	....	142,513	....	....	854,205	....	1,007,792
11. Trenton City	57,670	31,655	3,282,238	82,759	1,506,941	3,556,415	....	8,517,678
12. Washington Twp.	482	....	63,682	....	....	803,240	....	867,404
13. West Windsor Twp.	13,914	....	258,156	10,836	....	957,374	....	1,240,280
Totals	$226,768	$40,761	$7,483,643	$104,896	$1,605,653	$23,751,096	$675,301	$33,888,118

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Carteret Bor.	$ 24,283	$ 459	$ 893,876	$ 1,199	$ 29,059	$ 1,070,958	....	$ 2,019,834
2. Cranbury Twp.	6,167	....	140,506	....	....	249,277	....	295,950
3. Dunellen Bor.	1,958	250	213,462	2,496	9,900	276,305	....	504,371
4. East Brunswick Twp.	35,110	3,305	587,009	....	41,516	2,055,199	....	2,722,139
5. Edison Twp.	26,106	6,713	1,328,231	14,526	....	11,977,405	....	13,352,981
6. Helmetta Bor.	....	....	68,541	....	1,218	55,307	....	125,066
7. Highland Park Bor.	10,067	396	133,207	....	84,969	449,344	....	677,983
8. Jamesburg Bor.	5,267	....	36,796	....	41,581	172,097	....	255,741
9. Metuchen Bor.	12,161	1,669	296,771	16,271	20,055	801,402	....	1,148,329
10. Middlesex Bor.	3,060	601	259,445	....	18,914	830,753	....	1,112,773
11. Milltown Bor.	4,442	....	98,343	....	....	148,530	....	251,315
12. Monroe Twp.	17,980	....	157,211	....	....	908,111	....	1,083,302
13. New Brunswick City	48,651	1,907	1,138,600	22,374	367,203	1,730,077	....	3,308,812
14. North Brunswick Twp.	12,776	28,777	1,104,157	4,323	....	1,693,623	....	2,843,656
15. Old Bridge Twp.	27,674	640	296,258	2,508	358,106	2,270,382	....	2,955,568
16. Perth Amboy City	20,147	3,191	1,672,439	23,404	58,190	1,492,058	....	3,269,429
17. Piscataway Twp.	14,645	2,355	829,027	....	....	2,574,007	....	3,420,034
18. Plainsboro Twp.	1,994	....	74,379	....	....	426,821	....	503,194
19. Sayreville Bor.	21,149	18	1,449,162	1,884	....	8,072,169	....	9,544,382
20. South Amboy City	12,882	....	57,453	37,363	....	3,551,549	....	3,659,247
21. South Brunswick Twp.	6,775	601	607,979	13,379	....	2,722,211	....	3,350,945
22. South Plainfield Bor.	6,414	1,361	583,461	9,453	....	1,364,948	....	1,965,637
23. South River Bor.	16,230	477	126,011	....	99,345	240,245	....	482,308
24. Spotswood Bor.	5,736	....	236,687	4,972	57,109	331,793	....	636,297
25. Woodbridge Twp.	50,388	24,296	2,407,549	66,014	....	15,117,088	....	17,665,335
Totals	$392,062	$77,014	$14,796,561	$220,164	$1,187,166	$60,581,659	....	$77,254,626

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Twp.	$ 9,367	....	$ 223,552	....	$ 137,593	$ 542,271	....	$ 912,783
2. Allenhurst Bor.	12,024	....	11,771	....	792	153,510	....	178,097
3. Allentown Bor.	5,482	....	7,196	....	16,714	73,802	....	103,194
4. Asbury Park City	9,409	$ 3,552	466,926	....	163,105	764,643	....	1,407,635
5. Atlantic Highlands Bor.	1,418	1,158	33,875	....	7,947	195,808	....	240,206
6. Avon-By-The-Sea Bor.	2,395	....	13,967	....	2,440	115,880	....	134,682
7. Belmar Bor.	11,720	....	57,040	....	8,198	280,553	....	357,511
8. Bradley Beach Bor.	10,256	....	37,155	....	27,029	229,224	....	303,664
9. Brielle Bor.	2,076	....	35,275	....	3,845	191,566	....	232,762
10. Colts Neck Twp.	1,699	....	62,269	....	....	1,008,970	....	1,072,938
11. Deal Bor.	322	....	7,825	....	....	313,889	....	322,036
12. Eatontown Bor.	11,335	972	250,472	....	16,928	593,619	....	873,326
13. Englishtown Bor.	652	....	20,624	....	1,978	30,152	....	53,406
14. Fair Haven Bor.	2,939	....	24,922	....	7,699	279,481	....	315,041
15. Farmingdale Bor.	7,780	....	22,077	....	....	47,359	....	77,216
16. Freehold Bor.	18,846	1,091	187,868	....	83,177	434,269	....	725,251
17. Freehold Twp.	18,743	....	240,291	....	....	1,229,431	....	1,488,465
18. Hazlet Twp.	14,933	....	180,214	....	51,303	820,380	....	1,066,830
19. Highlands Bor.	2,349	....	27,389	....	33,410	160,560	....	223,708
20. Holmdel Twp.	5,085	....	411,621	....	....	795,379	$1,309,789	2,521,874
21. Howell Twp.	14,883	148	240,647	....	....	3,864,231	....	4,119,909
22. Interlaken Bor.	....	....	14	....	1,118	79,600	....	80,732
23. Keansburg Bor.	10,343	1,163	61,827	....	101,498	311,540	....	486,371
24. Keyport Bor.	13,860	643	100,[illegible]35	....	49,806	288,220	....	543,164
25. Little Silver Bor.	2,656	....	47,269	....	6,389	333,280	....	389,594
26. Loch Arbour Village	....	....	4,101	....	523	18,898	....	23,522
27. Long Branch City	20,883	98	245,226	$ 7,122	265,791	1,320,539	....	1,859,659
28. Manalapan Twp.	10,040	....	110,137	....	....	1,360,588	....	1,480,765
29. Manasquan Bor.	4,527	935	44,154	....	5,300	281,411	....	336,327
30. Marlboro Twp.	8,766	....	97,438	....	22,011	860,325	....	988,540

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
31. Matawan Bor.	21,099	651	50,303	....	64,753	863,852	....	1,000,658
32. Middletown Twp.	44,761	683	269,326	....	92,427	3,267,260	....	3,674,457
33. Millstone Twp.	653	....	45,529	....	....	238,081	....	284,263
34. Monmouth Beach Bor.	539	....	7,947	....	3,671	183.960	....	196,117
35. Neptune Twp.	9,545	....	286,123	....	55,672	1,735,540	....	2,086,880
36. Neptune City Bor.	4,421	....	70,462	....	50,370	233,460	....	358,713
37. Ocean Twp.	7,292	857	152,846	....	33,922	1,191,026	....	1,385,943
38. Oceanport Bor.	1,952	....	80,208	....	7,610	283,587	....	373,357
39. Red Bank Bor.	14,500	1,669	327,193	4,092	19,518	1,290,553	19,027	1,676,552
40. Roosevelt Bor.	....	....	4,604	....	1,714	40,982	....	47,300
41. Rumson Bor.	7,635	....	28,282	....	6,580	467,969	....	510,466
42. Sea Bright Bor.	4,774	....	34,872	....	2,653	99,193	....	141,492
43. Sea Girt Bor.	2,099	....	9,699	....	....	123,028	....	134,826
44. Shrewsbury Bor.	15,100	....	88,330	....	2,755	195,025	....	301,210
45. Shrewsbury Twp.	....	....	749	....	12,405	18,614	....	31,768
46. South Belmar Bor.	952	....	9,068	....	2,803	68,426	....	81,249
47. Spring Lake Bor.	8,675	....	26,137	....	....	229,223	....	264,035
48. Spring Lake Heights Bor. ..	7,957	....	27,561	....	9,793	231,212	....	276,523
49. Tinton Falls	482	....	178,047	....	10,521	601,297	....	790,347
50. Union Beach Bor.	4,810	....	86,820	....	54,118	295,036	....	440,784
51. Upper Freehold Twp.	327	....	61,730	....	....	236,846	....	298,903
52. Wall Twp.	25,185	....	199,122	....	....	2,061,334	....	2,285,641
53. West Long Branch Bor.	368	10,843	125,631	....	9,752	414,220	....	560,814
Totals	$417,913	$24,465	$5,444,365	$11,213	$1,455,633	$31,349,102	$1,328,816	$40,031,507

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 10,029	$ 284	$ 324,739	$ 1,957	$ 10,687	$ 371,849	....	$ 719,545
2. Boonton Twp.	2,902	....	45,277	....	....	130,924	....	179,103
3. Butler Bor.	6,405	....	173,768	....	10,793	717,373	....	908,339
4. Chatham Bor.	26,167	158	120,077	2,470	7,690	374,207	$ 21,779	552,548
5. Chatham Twp.	6,989	....	32,064	....	....	572,964	....	612,017
6. Chester Bor.	4,365	....	34,838	....	....	85,644	....	124,847
7. Chester Twp.	....	....	49,410	....	4,039	606,781	....	660,230
8. Denville Twp.	27,549	936	226,250	4,941	15,761	972,806	....	1,248,243
9. Dover Town	25,828	1,723	299,009	4,188	22,798	454,884	....	808,430
10. East Hanover Twp.	11,574	668	279,512	....	....	1,888,140	1,312	2,181,206
11. Florham Park Bor.	13,271	3,323	229,768	....	....	589,456	....	835,818
12. Hanover Twp.	15,061	....	906,912	....	....	959,398	179,679	2,061,050
13. Harding Twp.	2,088	....	18,701	....	....	283,060	....	303,849
14. Jefferson Twp.	8,468	....	63,153	....	18,613	1,430,784	....	1,521,018
15. Kinnelon Bor.	8,641	....	32,556	....	7,362	308,861	....	357,420
16. Lincoln Park Bor.	4,185	....	87,068	....	12,652	356,806	....	460,711
17. Madison Bor.	17,978	828	169,544	2,851	16,503	394,095	....	601,799
18. Mendham Bor.	747	....	47,002	....	4,700	269,562	....	322,011
19. Mendham Twp.	2,179	....	14,448	....	....	288,722	....	305,349
20. Mine Hill Twp.	1,113	....	57,790	....	5,041	128,001	....	191,945

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
21. Montville Twp.	3,284	7,718	184,356	....	....	1,158,429	....	1,353,787
22. Morris Twp.	23,405	....	441,264	....	....	1,212,392	784,705	2,461,766
23. Morris Plains Bor.	5,314	....	244,214	....	....	362,160	....	611,688
24. Morristown Town	111,722	2,578	510,829	6,512	20,580	1,738,440	....	2,390,661
25. Mountain Lakes Bor.	3,814	....	35,963	....	3,918	285,753	....	329,448
26. Mount Arlington Bor.	2,109	....	18,031	....	5,900	148,945	....	174,985
27. Mount Olive Twp.	8,665	35	89,290	....	28,400	967,654	....	1,094,044
28. Netcong Bor.	3,804	....	51,878	....	....	193,236	....	248,918
29. Par-Troy Hills Twp.	31,844	11,222	487,670	....	....	1,737,313	1,479,789	3,747,838
30. Passaic Twp.	4,126	....	107,171	....	6,378	947,013	....	1,064,688
31. Pequannock Twp.	10,951	....	125,831	....	17,172	572,911	....	726,865
32. Randolph Twp.	9,541	....	197,440	....	19,574	856,696	....	1,083,251
33. Riverdale Bor.	2,448	....	78,425	....	2,653	215,980	....	299,506
34. Rockaway Bor.	8,899	....	182,949	....	8,144	242,469	....	442,461
35. Rockaway Twp.	4,951	....	287,109	....	20,373	650,165	....	962,598
36. Roxbury Twp.	20,552	1,024	388,507	3,537	....	901,561	....	1,315,181
37. Victory Gardens Bor.	890	....	4,352	....	14,441	18,087	....	37,770
38. Washington Twp.	2,724	....	107,998	....	10,099	586,424	....	707,245
39. Wharton Bor.	4,005	430	113,062	....	6,725	217,576	....	341,798
Totals	$458,584	$30,928	$6,868,224	$26,456	$300,999	$24,197,521	$2,467,263	$34,349,975

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Barnegat Twp.	$ 3,789	....	$ 14,786	....	$ 7,057	$ 444,509	....	$ 470,141
2. Barnegat Light Bor.	1,351	....	5,979	....	....	55,039	....	62,369
3. Bay Head Bor.	3,521	....	8,388	$7,410	....	112,193	....	131,512
4. Beach Haven Bor.	7,637	....	25,667	....	....	164,884	....	198,188
5. Beachwood Bor.	....	....	10,926	....	7,765	253,894	....	272,585
6. Berkeley Twp.	7,984	....	94,592	....	....	2,128,901	....	2,231,477
7. Brick Twp.	49,770	$3,245	199,357	....	39,595	2,245,975	....	2,537,942
8. Dover Twp.	59,636	3,317	714,101	....	42,450	3,912,044	....	4,731,548
9. Eagleswood Twp.	900	....	4,649	....	....	108,387	....	113,936
10. Harvey Cedars Bor.	675	....	2,974	....	....	71,525	....	75,174
11. Island Heights Bor.	560	....	5,715	....	1,148	72,518	....	79,941
12. Jackson Twp.	10,705	691	128,909	....	23,078	1,221,910	....	1,385,293
13. Lacey Twp.	13,818	601	40,864	....	....	5,951,284	....	6,006,567
14. Lakehurst Bor.	6,131	....	9,725	....	27,900	81,894	....	125,650
15. Lakewood Twp.	47,180	467	247,480	....	121,330	1,685,305	....	2,101,762
16. Lavallette Bor.	4,621	....	10,780	....	....	122,975	....	138,376
17. Little Egg Harbor Twp.	4,445	....	23,648	....	4,622	489,962	....	522,677
18. Long Beach Twp.	727	....	26,800	....	....	560,575	....	588,102
19. Manchester Twp.	13,467	....	39,041	....	19,660	1,179,809	....	1,251,977
20. Mantoloking Bor.	....	....	1,129	....	....	87,641	....	88,770
21. Ocean Twp.	2,846	....	12,629	....	2,234	370,817	....	388,526
22. Ocean Gate Bor.	....	....	2,976	....	1,061	82,442	....	86,479
23. Pine Beach Bor.	161	....	3,012	....	974	96,672	....	100,819
24. Plumsted Twp.	4,976	....	20,169	....	....	180,650	....	205,795
25. Pt. Pleasant Bor.	14,453	....	75,688	....	13,071	707,542	....	810,754
26. Pt. Pleasant Beach Bor.	15,712	396	102,743	....	2,367	395,110	....	516,328
27. Seaside Heights Bor.	4,054	....	47,689	....	....	109,101	....	160,844
28. Seaside Park Bor.	3,613	....	19,667	....	....	165,043	....	188,323
29. Ship Bottom Bor.	7,001	....	23,692	....	....	181,374	....	212,067
30. South Toms River Bor.	1,399	....	19,093	....	6,139	150,252	....	176,883
31. Stafford Twp.	6,398	424	32,873	....	....	1,496,065	....	1,535,760
32. Surf City Bor.	2,182	....	10,952	....	....	133,697	....	146,831
33. Tuckerton Bor.	5,916	....	17,108	....	....	152,603	....	175,627
Totals	$305,631	$9,140	$2,003,801	$7,410	$320,451	$25,172,592	....	$27,819,025

Difference in Totals Due to Rounding

APPENDIX IV

page
ABSTRACT OF RATABLES 304
TABLE OF EQUALIZED VALUATIONS 411

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bloomingdale Bor.	$ 6,708	....	$ 66,232	....	$ 13,771	$ 285,827	....	$ 372,538
2. Clifton City	111,277	12,486	3,161,018	$ 2,298	88,466	4,790,722	....	8,166,267
3. Haledon Bor.	5,496	....	78,348	....	8,872	345,436	....	436,152
4. Hawthorne Bor.	31,355	70	278,340	....	....	873,242	....	1,183,007
5. Little Falls Twp.	19,179	....	218,459	....	....	760,610	....	998,248
6. North Haledon Bor.	5,056	....	40,458	....	8,813	329,838	....	384,165
7. Passaic City	98,783	3,104	2,280,207	8,587	558,216	1,845,496	$247	4,794,640
8. Paterson City	111,683	7,140	2,698,544	27,940	2,190,903	5,985,236	....	11,021,446
9. Pompton Lakes Bor.	8,411	436	268,451	....	16,010	446,411	....	739,719
10. Prospect Park Bor.	34,453	....	52,739	....	10,544	131,067	....	228,803
11. Ringwood Bor.	5,006	....	20,146	....	19,161	705,198	....	749,511
12. Totowa Bor.	41,164	22,833	275,537	....	....	879,535	....	1,219,069
13. Wanaque Bor.	4,596	....	114,261	....	14,920	352,162	....	485,939
14. Wayne Twp.	99,933	39,829	862,875	....	45,303	2,474,955	....	3,522,895
15. West Milford Twp.	8,296	....	126,111	....	25,306	1,182,659	....	1,342,372
16. West Paterson Bor.	33,185	801	217,274	....	13,741	363,291	....	628,292
Totals	$624,579	$86,700	$10,756,997	$38,825	$3,014,026	$21,751,685	$247	$36,273,059

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Twp.	$ 3,149	....	$ 29,018	....	....	$ 211,397	....	$ 243,564
2. Carneys Point Twp.	5,278	....	276,992	....	....	422,905	....	705,175
3. Elmer Bor.	15,966	....	17,679	....	$ 1,653	57,929	....	93,227
4. Elsinboro Twp.	....	....	8,729	....	....	69,991	....	78,720
5. Lower Alloways Creek Twp.	6,603	....	14,891	....	....	6,637,067	....	6,658,561
6. Mannington Twp.	2,466	....	94,583	....	....	180,148	....	277,197
7. Oldmans Twp.	85	....	42,074	....	....	131,368	....	173,527
8. Penns Grove Bor.	12,563	$ 676	64,364	....	35,211	208,416	....	321,230
9. Pennsville Twp.	10,397	868	1,951,243	....	....	2,896,552	....	4,859,060
10. Pilesgrove Twp.	3,615	....	45,058	....	....	322,186	....	370,859
11. Pittsgrove Twp.	1,245	....	49,139	....	....	361,201	....	411,585
12. Quinton Twp.	59	....	30,754	....	....	159,852	....	190,665
13. Salem City	12,170	695	237,465	....	11,879	368,555	....	630,764
14. Upper Pittsgrove Twp.	997	....	52,124	....	....	279,898	....	333,019
15. Woodstown Bor.	20,805	....	21,687	....	4,163	109,486	....	156,141
Totals	$95,398	$2,239	$2,935,797	....	$52,906	$12,416,951	....	$15,503,291

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bedminister Twp.	$ 4,498	....	$ 59,577	....	....	$ 262,658	....	$ 326,733
2. Bernards Twp.	6,545	$ 525	127,450	....	$ 5,770	898,404	....	1,038,694
3. Bernardsville Bor.	9,804	....	84,377	$ 2,793	....	434,819	....	531,793
4. Bound Brook Bor.	17,179	664	94,516	3,885	30,640	424,629	....	571,513
5. Branchburg Twp.	4,888	....	105,478	....	....	1,825,603	....	1,935,969
6. Bridgewater Twp.	19,265	....	2,083,809	....	....	2,671,641	....	4,774,715
7. Far Hills Bor.	3,099	....	10,591	....	....	40,418	....	54,108
8. Franklin Twp.	39,028	7,128	283,131	....	23,496	2,039,899	....	2,392,682
9. Green Brook Twp.	200	....	75,136	....	2,229	308,040	....	385,605
10. Hillsborough Twp.	15,058	....	202,536	....	....	1,498,335	....	1,715,929
11. Manville Bor.	28,165	58	608,076	4,710	9,731	389,501	....	1,040,241
12. Millstone Bor.	1,682	....	2,412	....	....	46,208	....	50,302
13. Montgomery Twp.	6,258	....	124,742	1,081	....	673,662	....	805,743
14. North Plainfield Bor.	22,080	734	142,671	....	70,297	705,189	....	940,971
15. Peapack-Gladstone Bor.	10,867	....	28,649	4,497	795	110,576	....	155,384
16. Raritan Bor.	5,281	....	248,034	....	3,586	310,628	....	567,529
17. Rocky Hill Bor.	3,666	....	26,014	....	....	43,852	....	73,532
18. Somerville Bor.	27,171	2,176	252,385	2,000	10,939	813,988	$38,137	1,146,796
19. South Bound Brook Bor.	2,270	....	77,440	....	5,177	175,838	....	260,725
20. Warren Twp.	7,539	....	130,156	....	4,422	692,189	....	834,306
21. Watchung Bor.	3,575	....	229,597	....	....	444,581	....	677,753
Totals	$238,117	$11,286	$4,996,777	$18,967	$167,083	$14,810,658	$38,137	$20,281,025

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Andover Bor.	$ 2,217	....	$ 12,634	....	....	$ 71,741	....	$ 86,592
2. Andover Twp.	2,003	....	62,434	....	....	208,345	....	272,782
3. Branchville Bor.	3,043	$7,331	32,684	....	....	27,052	$353,511	423,621
4. Byram Twp.	3,366	....	31,667	....	$13,717	253,045	....	301,795
5. Frankford Twp.	920	....	61,590	....	4,768	247,364	....	314,662
6. Franklin Bor.	14,184	....	68,316	....	9,471	536,807	....	628,778
7. Fredon Twp.	1,518	....	35,776	....	....	146,943	....	184,237
8. Green Twp.	759	....	25,218	....	....	88,000	....	113,977
9. Hamburg Bor.	4,292	....	38,493	....	....	76,086	....	118,871
10. Hampton Twp.	2,225	....	46,064	....	....	168,981	....	217,270
11. Hardyston Twp.	1,306	....	43,947	....	6,619	209,393	....	261,265
12. Hopatcong Bor.	2,572	....	21,248	....	20,018	387,654	....	431,492
13. Lafayette Twp.	933	....	43,294	....	....	46,437	....	90,664
14. Montague Twp.	2,003	....	12,412	....	....	162,301	....	176,716
15. Newton Town	24,557	1,106	246,691	....	....	335,181	....	607,535
16. Ogdensburg Bor.	933	....	68,394	....	4,692	51,192	....	125,211
17. Sandyston Twp.	....	....	14,603	....	....	115,053	....	129,656
18. Sparta Twp.	8,220	279	122,245	....	15,720	588,005	....	734,469
19. Stanhope Bor.	1,576	....	40,217	....	11,781	80,952	....	134,526
20. Stillwater Twp.	424	....	21,578	....	....	157,476	....	179,478
21. Sussex Bor.	5,563	....	38,013	....	....	95,200	....	138,776
22. Vernon Twp.	3,320	....	112,514	....	....	987,778	....	1,103,612
23. Walpack Twp.	....	....	2,851	....	....	51,641	....	54,492
24. Wantage Twp.	1,377	....	99,519	....	....	302,465	....	403,361
Totals	$87,311	$8,716	$1,302,404	....	$86,786	$5,395,112	$353,511	$7,233,840

Difference in Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$ 17,900	....	$ 745,522	....	....	$ 686,327	....	$ 1,449,749
2. Clark Twp.	38,045	$ 600	560,244	....	....	944,414	....	1,543,303
3. Cranford Twp.	20,079	27,012	385,464	$ 9,074	$ 33,400	1,928,390	$ 1,838	2,405,257
4. Elizabeth City	161,634	39,497	2,867,349	291,907	910,697	9,066,676	48,197	13,385,957
5. Fanwood Bor.	7,020	....	40,123	....	12,249	573,083	....	632,475
6. Garwood Bor.	957	....	232,744	....	6,710	249,418	....	489,829
7. Hillside Twp.	21,763	1,034	974,390	1,956	37,333	1,371,641	....	2,408,117
8. Kenilworth Bor.	16,647	....	451,695	....	....	630,530	....	1,098,872
9. Linden City	52,865	4,515	2,739,156	12,669	....	15,359,658	....	18,168,863
10. Mountainside Bor.	8,356	....	253,331	....	....	565,346	....	827,033
11. New Providence Bor.	23,525	9,577	215,949	....	12,763	786,158	....	1,047,972
12. Plainfield City	44,271	4,211	836,729	10,130	404,910	1,982,015	....	3,282,266
13. Rahway City	11,729	2,827	832,774	24,725	44,665	1,374,272	....	2,263,992
14. Roselle Bor.	8,354	622	216,995	....	160,497	966,910	....	1,353,378
15. Roselle Park Bor.	2,619	....	115,096	1,285	88,758	503,216	....	710,974
16. Scotch Plains Twp.	10,994	200	134,130	....	26,530	1,374,356	....	1,546,210
17. Springfield Twp.	29,833	600	450,546	....	14,173	974,956	....	1,470,108
18. Summit City	84,721	990	429,230	7,659	18,555	1,974,539	....	2,515,694
19. Union Twp.	66,319	6,530	1,419,562	....	55,603	3,218,727	6,416	4,775,157
20. Westfield Town	21,419	590	336,766	....	37,079	1,748,001	....	2,145,855
21. Winfield Twp.	....	....	4,649	....	24,387	37,384	....	66,420
Totals	$651,050	$98,806	$14,244,444	$359,405	$1,888,309	$46,289,017	$56,452	$63,587,483

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY							Total
					Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allamuchy Twp.	$ 2,211	....	$ 39,597	....	....	$ 200,713	....	$ 242,521
2. Alpha Bor.	3,162	....	32,495	....	....	109,316	....	144,973
3. Belvidere Town	16,256	....	98,083	....	....	278,506	....	392,845
4. Blairstown Twp.	3,879	....	31,835	....	....	2,501,100	....	2,536,814
5. Franklin Twp.	813	....	67,476	....	....	160,246	....	228,535
6. Frelinghuysen Twp.	1,325	....	32,251	....	....	96,128	....	129,704
7. Greenwich Twp.	913	....	29,662	....	....	100,363	....	130,938
8. Hackettstown Town	14,897	$1,579	211,689	....	$ 18,528	333,715	....	580,408
9. Hardwick Twp.	....	....	8,735	....	....	72,688	....	81,423
10. Harmony Twp.	1,279	....	60,062	....	....	97,621	....	158,962
11. Hope Twp.	5,313	....	20,176	....	....	109,769	....	135,258
12. Independence Twp.	1,122	....	29,052	....	....	78,370	....	108,544
13. Knowlton Twp.	....	....	35,546	....	....	144,858	....	180,404
14. Liberty Twp.	....	....	12,509	....	....	67,645	....	80,154
15. Lopatcong Twp.	7,428	....	73,631	....	7,502	455,849	....	544,410
16. Mansfield Twp.	770	....	48,309	....	....	528,171	....	577,250
17. Oxford Twp.	2,864	....	36,663	....	....	61,762	....	101,289
18. Pahaquarry Twp.	....	....	450	....	....	22,780	....	23,230
19. Phillipsburg Twp.	18,114	779	484,959	$10,923	39,773	647,718	....	1,202,266
20. Pohatcong Twp.	1,731	....	55,287	....	....	152,533	....	209,551
21. Washington Bor.	13,467	421	121,519	1,945	44,497	283,366	....	465,215
22. Washington Twp.	840	....	63,024	....	....	221,684	....	285,548
23. White Twp.	2,045	....	65,819	....	....	168,013	....	235,877
Totals	$98,429	$2,779	$1,658,829	$12,868	$110,301	$6,892,914	....	$8,776,120

Difference in Totals Due to Rounding

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1981

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1. Atlantic	$ 1,605,038,435	$ 2,565,193,927	$ 4,170,232,362	$ 59,603,649	....	$ 20,000	$ 104,500	$ 124,500	$ 4,229,711,511
2. Bergen	7,371,949,566	12,357,624,836	19,729,574,402	219,085,396	....	1,056,500	261,000	1,317,500	19,947,342,298
3. Burlington	1,247,464,514	3,741,066,855	4,988,531,369	85,518,598	....	670,800	892,560	1,563,360	5,072,486,607
4. Camden	1,327,984,020	3,815,701,023	5,143,685,043	112,792,100	....	3,387,305	1,647,226	5,034,531	5,251,442,612
5. Cape May	1,133,540,546	1,615,745,139	2,749,285,685	27,754,659	....	1,000	....	1,000	2,777,039,344
6. Cumberland	292,521,835	1,054,755,273	1,347,277,108	33,743,399	2,000	1,434,900	1,422,700	2,859,600	1,378,160,907
7. Essex	2,511,439,000	5,346,552,000	7,857,991,000	208,033,300	3,577,700	2,000	344,900	3,924,600	8,062,099,700
8. Gloucester	738,378,770	2,014,885,635	2,753,264,405	45,048,291	....	301,800	9,408,925	9,710,725	2,788,601,971
9. Hudson	1,159,738,804	2,350,137,019	3,509,875,823	81,508,250	2,279,850	3,600	58,000	2,341,450	3,589,042,623
10. Hunterdon	724,391,304	1,497,749,794	2,222,141,098	40,603,622	....	1,000	....	1,000	2,262,743,720
11. Mercer	1,017,824,028	2,835,523,204	3,853,347,232	79,399,858	62,800	1,535,660	....	1,598,460	3,931,148,630
12. Middlesex	2,552,362,500	6,462,076,300	9,014,438,800	167,769,084	....	....	....	....	9,182,207,884
13. Monmouth	2,102,704,846	4,794,237,509	6,896,942,355	105,893,266	....	....	....	....	7,002,835,621
14. Morris	2,397,391,345	4,619,922,193	7,017,313,538	121,404,805	28,000	4,000	163,100	195,100	7,138,523,243
15. Ocean	2,518,441,422	4,365,907,683	6,884,349,105	92,795,253	....	7,134,900	16,391,700	23,526,600	6,953,617,758
16. Passaic	1,519,159,170	3,184,431,691	4,703,590,861	75,238,421	....	1,690,450	....	1,690,450	4,777,138,832
17. Salem	145,488,020	557,016,570	702,504,590	22,626,625	....	....	....	....	725,131,215
18. Somerset	1,640,170,534	3,145,196,251	4,785,366,785	70,477,340	....	423,400	2,877,000	3,300,400	4,852,543,725
19. Sussex	552,101,234	1,230,296,404	1,782,397,638	29,012,690	54,000	1,000	....	55,000	1,811,355,328
20. Union	2,595,774,875	5,116,233,761	7,712,008,636	112,539,705	....	....	782,900	782,900	7,823,765,441
21. Warren	386,902,939	1,036,233,401	1,423,136,340	24,179,036	20,000	437,035	1,267,200	1,724,235	1,445,591,141
Totals	$35,540,767,707	$73,706,486,468	$109,247,254,175	$1,815,027,347	$6,024,350	$18,105,350	$35,621,711	$59,751,411	$111,002,530,111

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Atlantic	....	....	$ 222,966	$ 173,061,436	$ 2,031,975,140	$ 6,079,823,104	$ 30,185,421.18	....	....
2. Bergen	....	....	3,301,175	224,272	5,137,658,532	25,088,077,733	90,081,438.93	$170,073.91	$170,073.91
3. Burlington	....	....	96,005	114,083,157	1,100,205,824	6,058,705,279	37,063,673.47	....	....
4. Camden	....	....	2,670,941	286,043	1,677,927,114	6,931,754,624	80,946,821.42	....	....
5. Cape May	....	....	45,889	....	1,309,621,544	4,086,706,777	17,202,075.39	....	....
6. Cumberland	....	....	222,515	21,728,334	295,594,471	1,652,249,559	16,252,314.29	....	....
7. Essex	....	....	21,013,248	80,614,276	4,409,336,712	12,411,835,384	148,248,832.12	....	....
8. Gloucester	....	....	133,978	96,652,305	784,112,715	3,476,196,359	21,216,106.87	....	....
9. Hudson	....	....	37,288,409	....	2,207,712,867	5,834,043,899	70,694,268.49	....	....
10. Hunterdon	....	....	92,237	101,996,218	407,322,995	2,568,162,734	11,399,296.43	....	....
11. Mercer	....	....	2,735,284	77,759,143	1,863,813,454	5,719,938,225	50,285,917.00	....	....
12. Middlesex	....	....	9,056,247	....	6,333,368,043	15,524,632,174	82,543,742.81	....	....
13. Monmouth	....	....	441,733	77,888,994	3,844,125,887	10,769,514,247	57,277,080.96	....	....
14. Morris	....	....	998,419	3,313,457	6,862,180,292	13,998,388,497	46,852,562.07	....	....
15. Ocean	....	....	430,499	136,793,457	2,243,165,628	9,060,420,428	39,704,780.49	....	....
16. Passaic	....	....	1,149,708	....	3,616,616,110	8,394,904,650	55,490,623.07	....	....
17. Salem	....	....	63,212	3,975,743	332,399,185	1,053,617,869	9,038,302.53	....	....
18. Somerset	....	....	785,572	209,566,549	1,557,324,583	6,201,087,331	28,607,017.34	....	....
19. Sussex	....	....	5,617	56,929,799	869,756,168	2,624,187,314	13,277,521.19	....	....
20. Union	....	....	12,610,621	865,524	4,134,779,787	11,970,290,325	60,019,228.98	....	....
21. Warren	....	....	464,935	15,209,291	367,590,018	1,798,436,803	8,617,484.72	....	....
Totals	....	....	$93,829,210	$1,170,947,998	$51,386,587,069	$161,302,973,315	$975,004,509.75	$170,073.91	$170,073.91

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic	$ 547,767.01		$ 29,637,654.17	$ 904,949.00	$1,306,716.00	$ 44,026,893.82	$ 9,145,149.00	$ 750,631.70	
2. Bergen	971,969.06	20,175.29	89,129,645.16			301,967,109.00	46,568,843.38	2,086,294.50	
3. Burlington	413,081.47	91.81	36,650,683.81	1,537,236.00		76,790,382.21	18,212,382.18	136,594.10	
4. Camden	1,191,774.49		79,755,046.93	778,873.00	1,767,122.00	101,890,228.12	14,755,279.49		
5. Cape May	18,204.76	3,322.94	17,187,193.57	754,125.33		20,855,569.43	3,711,628.50	298,042.50	
6. Cumberland	63,081.39		16,189,232.90		426,653.00	21,028,612.32	1,632,103.88	795,440.78	
7. Essex	1,932,688.65		146,316,143.47			162,447,173.40	31,554,210.06	4,863,659.72	
8. Gloucester	83,530.15		21,133,576.72	353,598.00		44,105,173.50	6,723,456.59		
9. Hudson	2,305,280.23	471,961.27	68,860,949.53			91,302,040.88		3,414,052.96	
10. Hunterdon	70,296.43		11,329,000.00	663,000.00		22,324,968.60	17,238,132.52		
11. Mercer	840,198.42		49,445,718.58	1,106,925.00		55,998,767.30	29,118,953.52	63,993.30	
12. Middlesex	813,922.79	40,916.98	81,770,737.00			212,871,801.58	2,028,262.88	2,893,360.62	
13. Monmouth	350,150.43	14,712.05	56,941,642.58	1,390,000.00	179,012.00	119,348,823.86	50,571,168.09	240,509.02	
14. Morris	369,841.01		46,482,721.06	939,650.61		144,488,452.65	38,733,722.78		
15. Ocean	122,905.35		39,581,875.14	2,194,351.00	3,390,000.00	73,374,789.66	45,079,153.66		
16. Passaic	779,212.82	185.77	54,711,596.02			95,720,538.66	10,410,592.00	1,992,762.77	
17. Salem	179,533.27	20,128.38	8,878,897.64			10,345,415.77	4,432,489.46	45,817.65	
18. Somerset	81,106.42	1,089.08	28,527,000.00	1,104,000.00		70,011,176.83	24,237,969.90		
19. Sussex	39,345.76	1,514.61	13,239,690.04	722,747.00		31,826,325.55	11,657,200.00		2,569,785.00
20. Union	478,570.96		59,540,658.02			139,358,947.38	29,720,955.64	3,322,103.36	
21. Warren	34,318.05		8,583,166.67	339,315.00		20,712,694.93	4,122,810.74		968,980.99
Totals	$11,685,778.92	$574,098.18	$963,892,829.01	$12,788,769.94	$7,069,503.00	$1,860,795,885.45	$399,654,464.27	$20,903,262.98	$3,538,765.99

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1981 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions	
1.	$ 57,667,669.33	$ 143,439,663.02	$ 1,062,394,150	$ 7,344,354.21	$ 43,768,657.16	$ 5,885,978.10	$ 56,998,989.47	$ 1,454,200.00	$ 589,850.00	$ 5,772,908,882
2.	146,113,461.32	585,865,353.36	3,381,830,778	27,867,542.69	111,070,359.55	10,534,788.35	149,472,690.59	4,043,400.00	3,144,700.00	24,497,332,752
3.	17,099,191.71	150,426,470.01	1,321,371,986	17,695,355.96	48,333,473.10	4,907,172.52	70,936,001.58	1,288,400.00	1,276,600.00	5,914,403,308
4.	39,597,271.98	238,543,821.52	1,100,780,343	9,425,506.71	68,821,574.28	8,349,640.06	86,596,721.05	2,847,600.00	2,562,100.00	6,725,983,306
5.	22,646,943.84	65,453,503.17	331,994,145	8,633,576.85	19,757,837.16	3,813,330.65	32,204,744.66	920,000.00	292,950.00	4,024,389,340
6.	7,235,993.90	47,308,036.78	360,823,499	4,959,869.26	18,385,449.30	2,052,435.05	25,397,752.61	943,700.00	334,000.00	1,579,122,259
7.	137,881,096.63	483,062,282.28	2,721,706,600	31,052,678.67	250,515,934.64	15,635,484.34	297,204,097.65	2,547,600.00	1,535,200.00	11,761,677,460
8.	11,796,477.44	84,112,282.25	357,363,890	4,906,454.98	24,100,916.77	3,631,801.82	32,639,173.57	1,062,000.00	706,150.00	3,379,518,794
9.	96,721,031.09	260,298,074.46	1,350,596,888	20,867,494.45	168,454,349.02	10,833,900.00	200,205,743.47	1,878,150.00	777,500.00	5,393,134,738
10.	4,308,291.08	55,863,392.18	321,845,324	5,763,230.80	14,498,008.66	2,833,298.34	23,094,537.80	373,469.00	282,150.00	2,484,664,542
11.	36,025,707.24	171,760,064.94	1,213,091,918	5,298,691.29	70,574,213.42	7,122,945.64	82,995,856.35	1,612,600.00	1,046,805.00	5,501,995,137
12.	45,101,635.66	344,665,797.74	1,741,031,500	16,767,626.12	115,183,750.11	8,368,947.00	140,320,323.23	2,507,800.00	2,156,500.00	12,482,576,188
13.	57,868,426.43	286,539,581.98	1,342,004,673	22,065,124.12	68,776,509.06	10,522,462.75	101,364,095.93	1,957,000.00	1,604,750.00	10,541,575,449
14.	51,701,171.83	282,345,718.93	1,026,605,314	20,464,055.82	52,890,364.00	6,729,173.24	80,083,593.06	1,189,000.00	1,345,600.00	11,760,475,816
15.	32,900,883.17	196,521,052.63	1,100,586,950	17,135,285.54	47,093,078.02	10,273,606.72	74,501,970.28	3,353,000.00	1,354,950.00	8,978,740,770
16.	54,596,695.58	217,432,185.03	1,024,582,597	9,615,472.46	87,801,482.19	5,159,680.00	102,576,634.65	2,168,840.00	1,128,000.00	8,018,802,804
17.	1,374,099.84	25,076,720.36	106,993,335	2,626,701.39	19,262,533.47	1,641,671.79	23,530,906.65	389,600.00	216,370.00	943,461,059
18.	19,904,723.09	143,784,869.84	585,114,470	11,915,983.56	29,836,982.98	3,618,305.00	45,371,271.54	729,624.00	714,400.00	6,006,567,265
19.	9,197,757.76	69,213,505.35	283,464,393	6,772,520.59	10,595,224.08	3,335,530.83	20,703,275.50	488,200.00	382,100.00	2,565,095,479
20.	69,810,355.88	301,753,020.28	1,858,089,389	20,139,997.56	99,185,977.44	5,060,793.00	124,386,768.00	2,534,600.00	1,654,850.00	11,350,475,307
21.	3,665,215.04	38,392,183.37	184,057,733	4,751,627.44	12,121,544.53	1,759,119.54	18,632,291.51	553,857.00	282,600.00	1,729,876,925
Totals	$923,214,099.84	$4,191,857,580.48	$22,776,329,875	$276,069,149.47	$1,381,028,224.94	$132,120,064.74	$1,789,217,439.15	$34,482,640.00	$22,388,125.00	$151,412,777,580

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1981

	1	2	3	4	5 Deductions				6
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Absecon City	$ 80,756,800	$ 122,881,800	$ 203,638,600	$ 1,215,144					$ 204,853,744
2. Atlantic City	516,572,920	679,566,150	1,196,139,070	15,376,383					*1,211,515,453
3. Brigantine City	127,781,600	166,993,400	294,775,000	2,114,293					296,889,293
4. Buena Borough	4,929,300	30,618,100	35,547,400	1,291,804					36,839,204
5. Buena Vista Township	21,211,620	40,678,695	61,890,315	854,531					62,744,846
6. Corbin City	1,215,900	2,491,000	3,706,900	51,243					3,758,143
7. Egg Harbor City	6,976,800	39,179,700	46,156,500	1,862,247					48,018,747
8. Egg Harbor Township	112,646,800	203,982,900	316,629,700	6,744,350					323,374,050
9. Estell Manor City	10,818,440	6,655,937	17,474,377	274,740					17,749,117
10. Folsom Borough	2,844,185	13,267,755	16,111,940	691,651					16,803,591
11. Galloway Township	49,178,800	99,799,700	148,978,500	2,745,279		*$ 1,000		$ 1,000	151,722,779
12. Hamilton Township	92,139,900	110,362,000	202,501,900	4,027,057					206,528,957
13. Hammonton Town	19,802,620	63,324,740	83,127,360	3,029,229					86,156,589
14. Linwood City	90,550,800	131,794,300	222,345,100	1,147,259					223,492,359
15. Longport Borough	125,398,100	53,204,900	178,603,000	329,542					178,932,542
16. Margate City	93,646,700	204,674,700	298,321,400	810,941					299,132,341
17. Mullica Township	22,586,900	31,757,350	54,344,250	842,033		*19,000		19,000	55,167,283
18. Northfield City	43,719,600	104,195,100	147,914,700	802,972					148,717,672
19. Pleasantville City	73,131,550	148,083,500	221,215,050	8,177,766			*$104,500	104,500	229,288,316
20. Port Republic City	2,284,250	5,604,000	7,888,250	103,307					7,991,557
21. Somers Point City	31,049,500	154,256,100	185,305,600	4,383,925					189,689,525
22. Ventnor City	71,909,250	144,906,300	216,815,550	2,459,495					219,275,045
23. Weymouth Township	3,886,100	6,915,800	10,801,900	268,458					11,070,358
Totals	$1,605,038,435	$2,565,193,927	$4,170,232,362	$59,603,649		$20,000	$104,500	$124,500	$4,229,711,511

*N.J.S.A. 54:4-3.113 ET. SEQ.

*N.J.S.A. 54:4-3.72 ET. SEQ.

*$9,025,077 added after promulgation of Equalization Table.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1981 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Absecon City	$1.58	141.44	12,326	$ 58,400,048		$ 146,466,022	$ 727,182.10		
2. Atlantic City	5.04	62.46	110,421		773,530,619	*1,976,131,416	9,811,199.78		
3. Brigantine City	2.26	70.31			126,238,523	423,127,816	2,100,766.93		
4. Buena Borough	3.43	71.66	741		15,984,752	52,824,697	262,266.80		
5. Buena Vista Township	3.42	57.68	1,528		47,662,649	110,409,023	548,164.45		
6. Corbin City	3.09	80.95	154		963,532	4,721,829	23,443.18		
7. Egg Harbor City	3.20	88.19			8,190,253	56,209,000	279,069.36		
8. Egg Harbor Township	2.38	78.11			94,258,350	417,632,400	2,073,483.01		
9. Estell Manor City	3.28	68.23			8,466,498	26,215,615	130,156.65		
10. Folsom Borough	4.63	46.38	652		19,700,400	36,504,643	181,240.15		
11. Galloway Township	3.68	53.26	528	878	135,814,852	287,537,281	1,427,580.01		
12. Hamilton Township	2.98	66.81			107,892,484	314,421,441	1,561,055.88		
13. Hammonton Township	5.71	45.61	55,459		106,487,505	192,699,553	956,724.74		
14. Linwood City	1.85	129.46		49,041,060		174,451,299	866,124.86		
15. Longport Borough	1.10	106.62		10,598,749		168,333,793	835,752.35		
16. Margate City	2.69	57.81			220,752,142	519,884,483	2,581,149.45		
17. Mullica Township	4.33	59.49		12,938	38,333,244	93,487,589	464,152.03		
18. Northfield City	3.34	79.81			40,441,398	189,159,070	939,146.76		
19. Pleasantville City	2.90	136.66	41,157	55,007,763	28,033	174,349,743	865,620.65		
20. Port Republic City	5.37	31.01			17,848,524	25,840,081	128,292.17		
21. Somers Point City	2.79	85.24			35,135,235	224,824,760	1,116,221.63		
22. Ventnor City	3.44	49.40			224,977,982	444,253,027	2,205,650.48		
23. Weymouth Township	4.11	55.03			9,268,165	20,338,523	100,977.76		
Totals			$222,966	$173,061,436	$2,031,975,140	*$6,079,823,104	$30,185,421.18		

*9,025,077 Added after promulgation of Equalization Table

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Absecon City	$ 216.34		$ 726,965.76	$ 36,984.21	$ 46,638.37	$ 1,662,680.00		$ 66,371.00	
2. Atlantic City	479,364.60		9,331,835.18			11,841,372.00			
3. Brigantine City	20,353.99		2,080,412.94	106,844.22	134,734.26	1,714,569.00		86,912.33	
4. Buena Borough	816.63		261,450.17	13,338.79	16,820.68		B- 748,473.74		
5. Buena Vista Township	783.76		547,380.69	27,879.44	35,156.94		B- 1,508,068.26		
6. Corbin City	19.72		23,423.46	1,192.31	1,503.55	58,000.00			
7. Egg Harbor City			279,069.36	14,193.36	17,898.32	481,592.50	G- 284,586.50		
8. Egg Harbor Township	148.95		2,073,334.06	105,456.57	132,984.39	5,369,206.37			
9. Estell Manor City	377.85		129,778.80	6,619.72	8,347.70	437,242.10			
10. Folsom Borough	822.71		180,417.44	9,217.81	11,623.97	486,311.74			
11. Golloway Township	38.45		1,427,541.56	72,606.19	91,558.92	2,304,965.95	G- 1,573,160.40		
12. Hamilton Township	19,198.90		1,541,856.98	79,394.72	100,119.50	2,193,217.00	G- 1,602,603.50		
13. Hammonton Town	4,381.84		952,342.90	48,658.66	61,360.26	3,147,485.10			
14. Linwood City	3,914.59		862,210.27	44,050.79	55,549.57	1,584,538.00	M- 909,042.82	99,376.72	
15. Longport Borough	1,477.61		834,274.74	42,508.05	53,601.60	158,629.00			
16. Margate City	1,326.35		2,579,823.10		165,543.96	2,431,748.00		86,162.50	
17. Mullica Township	1,537.15		462,614.88	23,606.60	29,768.74	868,748.50	G- 474,075.60		
18. Northfield City	890.35		938,256.41	47,764.65	60,232.88	1,718,888.00	M- 1,082,581.62	52,785.50	
19. Pleasantville City	8,870.20		856,750.45	44,025.15	55,517.23	3,000,001.06			
20. Port Republic City	1,115.64		127,176.53	6,524.90	8,228.12	286,740.00			
21. Somers Point City	1,325.72		1,114,895.91	56,770.61	71,589.71	1,782,316.50	M- 962,556.56	131,799.90	
22. Ventnor City	785.66		2,204,864.82	112,178.56	141,461.05	2,157,338.00		227,223.75	
23. Weymouth Township			100,977.76	5,135.69	6,476.28	341,305.00			
Totals	$547,767.01		$29,637,654.17	$904,949.00	$1,306,716.00	$44,026,893.82	$9,145,149.00	$750,631.70	

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Absecon City	$ 685,017.03	$ 3,224,656.37	$ 34,281,300	$ 500,000.00	$ 698,515.00	$ 60,000.00	$ 1,258,515.00	$ 43,800.00	$ 32,850.00
2. Atlantic City	39,813,369.42	60,986,576.60	565,656,580	....	21,990,265.10	2,600,000.00	24,590,265.10	288,200.00	61,750.00
3. Brigantine City	2,574,823.61	6,698,296.36	18,866,700	1,300.00	1,201,267.57	180,000.00	1,382,567.57	70,800.00	32,800.00
4. Buena Borough	221,514.70	1,261,598.08	4,861,000	74,142.00	426,676.67	101,000.00	601,818.67	43,400.00	10,750.00
5. Buena Vista Township	25,230.89	2,143,716.22	7,599,570	273,656.00	711,595.02	340,000.00	1,325,251.02	54,400.00	14,800.00
6. Corbin City	31,438.76	115,558.08	885,700	18,000.00	41,814.33	4,500.00	64,314.33	6,600.00	1,100.00
7. Egg Harbor City	455,859.42	1,533,199.46	9,813,500	240,000.00	581,097.81	75,000.00	896,097.81	46,400.00	16,700.00
8. Egg Harbor Township	....	7,680,981.39	112,592,100	2,000,000.00	3,345,727.41	300,000.00	5,645,727.41	69,800.00	47,100.00
9. Estell Manor City	....	581,988.32	2,511,180	162,022.21	118,621.32	25,000.00	305,643.53	7,600.00	3,300.00
10. Folsom Borough	90,116.41	777,687.37	416,390	65,000.00	211,824.93	50,000.00	326,824.93	10,800.00	8,000.00
11. Galloway Township	98,517.00	5,568,350.02	51,215,300	475,500.00	2,284,983.00	250,000.00	3,010,483.00	70,200.00	39,250.00
12. Hamilton Township	622,915.51	6,140,107.21	63,892,250	1,086,482.25	1,680,916.04	250,000.00	3,017,398.29	88,400.00	29,850.00
13. Hammonton Town	702,794.20	4,912,641.12	14,313,420	183,337.00	1,354,524.35	268,640.00	1,806,501.35	114,400.00	37,200.00
14. Linwood City	571,584.53	4,126,352.70	26,343,400	520,000.00	1,122,747.98	40,000.00	1,682,747.98	30,600.00	30,850.00
15. Longport Borough	870,721.08	1,959,732.47	13,927,300	100,000.00	416,840.37	53,000.00	569,840.37	16,800.00	7,100.00
16. Margate City	2,765,457.47	8,028,735.03	15,522,000	464,000.00	1,235,905.78	70,000.00	1,769,905.78	75,200.00	46,350.00
17. Mulica Township	525,137.70	2,383,952.02	3,988,000	....	413,888.55	304,700.00	718,588.55	34,800.00	13,500.00
18. Northfield City	1,054,338.26	4,954,847.32	17,812,500	80,000.00	1,270,025.14	110,000.00	1,460,025.14	46,800.00	44,800.00
19. Pleasantville City	2,690,899.22	6,647,193.11	54,529,600	500,000.00	1,522,319.37	250,000.00	2,272,319.37	122,200.00	37,650.00
20. Port Republic City	....	428,669.55	849,660	17,935.75	195,773.64	19,138.10	232,847.49	7,000.00	4,050.00
21. Somers Point City	1,169,925.42	5,289,854.61	24,094,400	250,000.00	1,020,170.56	200,000.00	1,470,170.56	88,200.00	31,600.00
22. Ventnor City	2,698,008.70	7,541,074.88	17,488,600	262,979.00	1,784,562.58	305,000.00	2,352,541.58	105,400.00	34,000.00
23. Weymouth Township	....	453,894.73	933,700	70,000.00	138,594.64	30,000.00	238,594.64	12,400.00	4,500.00
Totals	$57,667,669.33	$143,439,663.02	$1,062,394,150	$7,344,354.21	$43,768,657.16	$5,885,978.10	$56,998,989.47	$1,454,200.00	$589,850.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$24,624,841.47
Rate per $100 to be applied to Column II for apportionment of County Taxes	.496485188
Rate per $100 to be applied to Column II for apportionment of County Library Taxes	.025251051
Rate per $100 to be applied to Column II for apportionment of Local Health Services Taxes	.031842450

Net County Taxes Apportioned (12 A III)	$29,637,654.17
*Adjustments (Net Total 12 A IIb) +/—	$547,767.01
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$30,185,421.18

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1. Allendale	$ 75,561,000	$ 102,545,600	$ 178,106,600	$ 915,708		$ **3,000		$ 3,000	$ 179,019,308
2. Alpine	29,913,425	38,491,700	68,405,125	252,752					68,657,877
3. Bergenfeild	144,970,410	237,187,900	382,158,310	1,719,940					383,878,250
4. Bogota	50,471,800	72,958,620	123,430,420	639,164					124,069,584
5. Carlstadt	171,037,700	279,137,300	450,175,000	2,609,804					452,784,804
6. Cliffside Park	88,789,800	240,796,300	329,586,100	3,188,631					332,774,731
7. Closter	58,828,200	94,786,100	153,614,300	2,720,125					156,334,425
8. Cresskill	58,415,850	86,896,840	145,312,690	511,885		1,000		1,000	145,823,575
9. Demarest	66,499,200	93,519,700	160,018,900	485,906					160,504,806
10. Dumont	111,646,600	178,627,450	290,274,050	4,672,389					294,946,439
11. Elmwood Park	151,879,250	220,582,200	372,461,450	1,888,586					374,350,036
12. East Rutherford	81,863,900	122,106,900	203,970,800	4,981,153					208,951,953
13. Edgewater	44,215,001	67,775,729	111,990,730	464,255			$ 35,600	35,600	112,419,385
14. Emerson	61,401,500	108,379,700	169,781,200	800,727					170,581,927
15. Englewood	185,873,700	335,630,200	521,508,900	15,483,648		*655,300		655,300	536,337,248
16. Englewood Cliffs	115,559,500	189,833,600	305,393,100	1,522,780					306,915,880
17. Fairlawn	272,404,100	500,036,300	772,440,400	8,667,989					781,108,389
18. Fairview	62,539,700	109,522,300	172,062,000	824,686		*24,300		24,300	172,862,386
19. Fort Lee	291,678,950	632,436,050	924,115,000	10,297,563			12,500	12,500	934,400,063
20. Franklin Lakes	190,472,900	273,792,700	464,265,600	1,655,392		**3,800		3,800	465,917,192
21. Garfield	154,801,300	279,072,300	433,873,600	2,962,599					436,836,199
22. Glen Rock	100,618,145	169,541,200	270,159,345	1,352,859					271,512,204
23. Hackensack	185,007,900	454,481,100	639,489,000	20,080,635					659,569,635
24. Harrington Park	37,844,600	69,932,800	107,777,400	370,311					108,147,711
25. Hasbrouck Heights	96,332,500	164,914,450	261,246,950	1,470,612					262,717,562
26. Haworth	34,750,500	51,613,600	86,364,100	270,162					86,634,262
27. Hillsdale	77,708,700	120,492,220	198,200,920	3,865,436		**16,200		16,200	202,050,156
28. Hohokus	51,546,300	80,128,800	131,675,100	671,485					132,346,585
29. Leonia	53,558,700	91,868,700	145,427,400	950,337					146,377,737
30. Little Ferry	71,395,700	123,099,200	194,494,900	4,556,794		**7,100		7,100	199,044,594
31. Lodi	155,481,500	262,108,400	417,589,900	3,543,107			186,900	186,900	420,946,107
32. Lyndhurst	251,009,500	307,998,500	559,008,000	2,942,434					561,950,434
33. Mahwah	116,592,493	229,191,775	345,784,268	8,944,486					354,728,754
34. Maywood	77,625,900	118,303,645	195,929,545	1,474,491			2,000	2,000	197,402,036
35. Midland Park	67,202,700	93,616,600	160,819,300	1,059,914					161,879,214
36. Montvale	101,594,200	188,780,700	290,374,900	2,681,932					293,056,832
37. Moonachie	55,722,700	114,808,500	170,531,200	1,257,519					171,788,719
38. New Milford	93,769,400	182,775,430	276,544,830	898,350					277,443,180
39. North Arlington	105,960,600	151,369,200	257,329,800	1,189,095					258,518,895
40. Northvale	40,179,202	98,825,145	139,004,347	631,461					139,635,808

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

TAXING DISTRICT	1	2	3	4	5 Deductions				6
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
41. Norwood	$ 44,095,000	$ 72,870,600	$ 116,965,600	$ 941,383					$ 117,906,983
42. Oakland	86,283,000	157,858,500	244,141,500	2,372,104					246,513,604
43. Old Tappan	43,893,300	68,481,700	112,375,000	378,081					112,753,081
44. Oradell	72,338,700	124,690,400	197,029,100	1,560,692					198,589,792
45. Palisades Park	45,889,970	76,799,300	122,689,270	474,288					123,163,558
46. Paramus	319,136,300	523,196,600	842,332,900	7,565,087					849,897,987
47. Park Ridge	58,622,600	129,944,300	188,566,900	1,214,593					189,781,493
48. Ramsey	129,560,400	237,447,000	367,007,400	5,024,387					372,031,787
49. Ridgefield	116,255,475	165,725,000	281,980,475	1,295,198					283,275,673
50. Ridgefield Park	69,972,000	99,465,900	169,437,900	758,505		$ *28,700		28,700	170,167,705
51. Ridgewood	387,515,200	422,046,700	809,561,900	9,158,018		2,000		2,000	818,717,918
52. River Edge	96,693,775	136,121,075	232,814,850	5,714,737					238,529,587
53. Rivervale	58,478,800	109,713,100	168,191,900	473,207					168,665,107
54. Rochelle Park	57,459,600	102,490,520	159,950,120	25,919,721					185,869,841
55. Rockleigh	10,135,850	30,935,044	41,070,894	332,788					41,403,682
56. Rutherford	112,368,900	181,946,675	294,315,575	7,000,636		*106,900		106,900	301,209,311
57. Saddle Brook	143,306,000	225,632,320	368,938,320	2,498,577					371,436,897
58. Saddle River	74,215,520	88,298,500	162,514,020	646,486					163,160,506
59. South Hackensack	40,884,200	70,730,200	111,614,400	685,043					112,299,443
60. Teaneck	228,159,000	481,441,100	709,600,100	5,419,613					715,019,713
61. Tenafly	161,228,950	242,937,425	404,166,375	1,422,319					405,588,694
62. Teterboro	37,853,500	73,928,448	111,781,948	1,921,616					113,703,564
63. Upper Saddle River	114,994,800	193,927,750	308,922,550	1,805,763					310,728,313
64. Waldwick	62,683,200	124,754,900	187,438,100	742,171					188,180,271
65. Wallington	60,874,450	89,240,915	150,115,365	845,545		*198,200		198,200	150,762,710
66. Washington	79,269,500	138,596,810	217,866,310	626,170					218,492,480
67. Westwood	91,203,600	138,417,300	229,620,900	1,440,868					231,061,768
68. Woodcliff Lake	50,778,900	118,724,900	169,503,800	922,248					170,426,048
69. Wood-Ridge	75,178,950	124,815,700	199,994,650	1,230,206			$ 24,000	24,000	201,200,856
70. Wyckoff	199,890,100	268,480,700	468,370,800	3,218,244		**10,000		10,000	471,579,044
Totals	$7,371,949,566	$12,357,624,836	$19,729,574,402	$219,085,396		$1,056,500	$261,000	$1,317,500	$19,947,342,298

*N.J.S.A. 54:4-3.72 et seq.
**N.J.S.A. 54:4-3.113 et seq.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II (a) Add Underpayment
1. Allendale	$3.12	85.48	$ 12,378	$ 510	$ 31,925,189	$ 210,956,365	$ 757,461.50	$ 1,327.96	
2. Alpine	2.74	51.90			64,272,258	132,930,135	477,299.93	824.99	
3. Bergenfeild	4.02	74.80	3,004		135,919,110	519,800,364	1,866,399.06	3,820.79	
4. Bogota	3.54	79.68	5,675		40,347,013	164,422,272	590,375.84	1,181.93	
5. Carlstadt	1.36	102.09	73,505		16,517,303	469,375,612	1,685,343.57	3,054.61	
6. Cliffside Park	3.00	68.51			158,604,144	491,378,875	1,764,348.65	3,241.43	
7. Closter	4.69	59.48			107,695,135	264,029,560	948,026.51	1,804.08	
8. Cresskill	4.07	65.64		523	78,531,133	224,354,185	805,567.81	1,580.04	
9. Demarest	2.91	97.69			4,253,741	164,758,547	591,583.27	1,042.35	
10. Dumont	3.55	83.27	397		60,530,424	355,477,260	1,276,379.30	2,571.09	
11. Elmwood Park	2.30	82.87	1,165		98,812,492	473,163,693	1,698,945.08	3,358.47	
12. East Rutherford	1.92	88.18	22,868		55,039,683	264,014,504	947,972.45	2,087.20	
13. Edgewater	3.22	68.74	521,179	16,189	81,577,175	194,501,550	698,378.72	1,572.09	
14. Emerson	3.21	82.90			37,567,095	208,149,022	747,381.43	1,418.41	
15. Englewood	4.13	90.89		65,681	*†72,840,502	609,112,069	2,187,082.34	4,460.08	
16. Englewood Cliffs	1.92	73.47			130,399,238	437,315,118	1,570,226.92	3,009.77	
17. Fairlawn	2.59	86.70	81,711		151,073,030	932,263,130	3,347,390.94	6,443.66	
18. Fairview	2.72	89.55	4,335	2,836	28,738,933	201,602,818	723,876.58	1,564.28	
19. Fort Lee	2.11	98.76		157	18,428,498	952,828,404	3,421,232.77		$170,073.91
20. Franklin Lakes	1.84	98.75		48	9,884,539	475,801,683	1,708,417.07	2,859.26	
21 Garfield	2.2[illegible]	96.81	739		36,154,915	472,991,853	1,698,328.07	3,524.15	
22. Glen Rock	3.63	75.50	8,208		91,249,819	362,770,231	1,302,565.50	2,479.90	
23. Hackensack	3.82	84.16	60,961		163,510,409	823,141,005	2,955,576.23	6,607.45	
24. Harrington Park	3.65	74.61	116		37,097,958	145,245,785	521,520.60	951.51	
25. Hasbrouck Heights	2.60	85.39	547		49,268,962	311,987,071	1,120,223.10	2,142.69	
26. Haworth	4.06	63.50	1,870		50,361,017	136,997,149	491,902.98	866.09	
27. Hillsdale	4.19	68.52	1,010	7,443	93,847,902	295,891,625	1,062,430.67	2,060.53	
28. Hohokus	2.80	71.82	9,961		53,275,860	185,632,406	666,533.10	1,268.15	
29. Leonia	4.00	80.22	764		*†37,913,283	184,291,784	661,719.45	1,403.24	
30. Little Ferry	2.57	95.13		363	14,750,323	213,794,554	767,652.32	1,714.04	
31. Lodi	2.74	102.54	8,615		*2,058,127	423,012,849	1,518,873.09	3,061.92	
32. Lyndhurst	1.86	99.05	80,187		30,849,910	592,880,531	2,128,801.25	4,226.40	
33. Mahwah	2.87	66.42	318,600		196,522,414	551,569,758	1,980,470.52	3,651.14	
34. Maywood	2.97	83.37	1,101	399	45,532,874	242,935,612	872,286.42	1,840.15	
35. Midland Park	3.18	82.49	194		39,101,163	200,980,571	721,642.34	1,388.47	
36. Montvale	2.59	81.47			72,903,441	365,960,273	1,314,019.68	2,306.61	
37. Moonachie	1.38	92.70	42,393		24,329,763	196,160,875	704,336.70	1,375.07	
38. New Milford	3.31	82.74			60,326,135	337,769,315	1,212,797.02	2,446.35	
39. North Arlington	2.64	88.84	1,732		38,797,888	297,318,515	1,067,554.08	2,216.83	
40. Northvale	3.25	80.53	967		41,252,746	180,889,521	649,503.26	1,327.41	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
41. Norwood	3.37	75.97	$ 629	....	$ 39,269,815	$ 157,197,427	$ 564,434.25	$ 1,078.29	....
42. Oakland	4.20	68.38	....	....	117,545,648	364,059,252	1,307,193.86	2,474.18	....
43. Old Tappan	3.33	74.97	....	....	39,114,879	151,867,960	545,298.23	1,032.16	....
44. Oradell	3.52	60.69	337	....	130,421,727	329,011,856	1,181,352.42	2,179.76	....
45. Palisades Park	5.53	46.05	....	....	149,547,433	272,710,991	979,198.12	2,048.08	....
46. Paramus	2.68	73.66	....	....	360,370,756	1,210,268,743	4,345,599.97	9,393.38	....
47. Park Ridge	3.47	83.34	540	....	40,490,419	230,272,452	826,817.98	1,617.21	....
48. Ramsey	3.23	80.39	7,058	....	98,444,152	470,482,997	1,689,319.76	3,038.97	....
49. Ridgefield	.66	82.55	1,819,756	....	96,532,078	381,627,507	1,370,274.57	2,908.04	....
50. Ridgefield Park	3.99	73.66	17,057	$ 10,263	67,405,999	237,580,498	853,058.31	1,758.63	....
51. Ridgewood	3.16	94.71	7,033	112	53,066,114	871,790,953	3,130,259.09	5,796.47	....
52. River Edge	3.18	82.51	2,936	....	52,350,173	290,882,696	1,044,445.58	2,057.08	....
53. Rivervale	4.71	58.31	....	....	122,379,749	291,044,856	1,045,027.83	1,841.78	....
54. Rochelle Park	1.99	76.15	....	....	56,108,289	241,978,130	868,848.48	1,616.86	....
55. Rockleigh	1.30	54.55	....	....	39,794,580	81,198,262	291,551.09	593.78	....
56. Rutherford	3.67	74.50	12,992	36,014	104,882,631	406,068,920	1,458,034.09	3,055.36	....
57. Saddle Brook	2.15	85.49	51,711	....	79,812,240	451,300,848	1,620,444.19	3,298.93	....
58. Saddle River	1.64	70.21	....	....	69,353,937	232,514,443	834,868.09	1,385.52	....
59. South Hackensack	2.24	91.55	1,990	....	24,151,075	136,452,508	489,947.39	1,103.23	....
60. Teaneck	4.31	84.69	10,073	....	137,966,306	852,996,092	3,062,774.13	6,105.14	....
61. Tenafly	3.59	76.50	....	....	129,119,867	534,706,561	1,919,928.55	3,574.48	....
62. Teterboro	.84	106.32	52,191	....	13,159,802	126,915,557	455,703.[illegible]	1,085.25	....
63. Upper Saddle River	2.58	82.19	....	....	71,109,677	381,837,990	1,371,[illegible]30.33	2,632.77	....
64. Waldwick	4.14	72.20	29,140	....	75,019,072	263,228,483	945,150.15	1,809.98	....
65. Wallington	2.51	72.36	583	75,708	63,627,727	214,315,312	769,522.16	1,482.86	....
66. Washington	3.30	83.44	....	....	44,090,437	262,582,917	942,832.18	1,754.06	....
67. Westwood	3.12	85.56	....	....	45,302,598	276,364,384	992,315.94	1,994.25	....
68. Woodcliff Lake	3.95	66.81	5,800	....	78,473,709	248,905,557	893,722.15	1,550.00	....
69. Wood-Ridge	2.19	80.38	17,167	5,858	71,029,151	272,241,316	977,511.70	1,903.36	....
70. Wyckoff	2.73	82.18	....	2,165	105,636,950	577,213,826	2,072,548.27	3,825.48	....
Totals	....	....	$3,301,175	$224,272	$5,137,658,532	$25,088,077,733	$90,081,438.93	$170,073.91	$170,073.91

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale		$ 36.97	$ 756,170.51			$ 2,093,744.50	NH$1,474,197.12		
2. Alpine	$ 30,750.34		445,724.60			1,008,109.00			
3. Bergenfeild	4,645.49		1,857,932.78			9,595,610.00			
4. Bogota	1,310.40		587,883.51			2,648,872.50			
5. Carlstadt	41,169.07		1,641,119.89			1,582,045.00	CE 1,453,466.03		
6. Cliffside Park	10,079.66		1,751,027.56			4,788,024.00			
7. Closter	2,677.95		943,544.48			2,653,082.65	N 2,036,994.58		
8. Cresskill	6,840.03		797,147.74			3,827,219.74			
9. Demarest	513.85		590,027.07			1,506,856.00	N 1,304,387.44		
10. Dumont	14,808.23		1,258,999.98			6,688,397.25			
11. Elmwood Park	16,987.43		1,678,599.18			4,926,499.00			
12. East Rutherford	7,426.05		938,459.20			1,530,205.00	CE 712,558.97		
13. Edgewater	122,193.65		574,612.98			1,498,131.50			
14. Emerson	3,505.78		742,457.24			3,834,880.50			
15. Englewood	33,106.18		2,149,516.08			9,310,683.00		$ 659,575.00	
16. Englewood Cliffs	8,129.79		1,559,087.36			2,736,939.00			
17. Fairlawn	41,314.64		3,299,632.64			13,418,928.50			
18. Fairview	21,546.66		700,765.64			2,429,652.50			
19. Fort Lee	167,269.65		3,424,037.03			9,843,899.58			
20. Franklin Lakes	2,822.26		1,702,735.55			3,252,309.25	R 3,023,760.69		
21. Garfield	31,749.05		1,663,054.87			5,981,964.16		128,200.00	
22. Glen Rock	895.42		1,299,190.18			6,175,051.25			
23. Hackensack	18,773.31		2,930,195.47			11,899,546.00		1,298,519.50	
24. Harrington Park	3,168.91		517,400.18			1,503,493.00	N 1,014,611.45		
25. Hasbrouck Heights	31,287.18		1,086,793.23			4,036,067.00			
26. Haworth		20,138.32	511,175.21			1,064,854.00	N 1,082,457.31		
27. Hillsdale	1,800.26		1,058,569.88			3,113,927.25	P 2,225,159.29		
28. Hohokus	338.48		664,926.47			1,872,051.00			
29. Leonia	3,496.32		656,819.89			3,792,579.00			
30. Little Ferry	27,832.10		738,106.18			2,534,388.00			
31. Lodi	4,316.51		1,511,494.66			6,758,404.15			
32. Lyndhurst	17,646.32		2,106,928.53			5,072,468.50			
33. Mahwah	7,095.69		1,969,723.69			6,986,939.00			
34. Maywood	10,664.55		859,781.72			3,530,214.50			
35. Midland Park	873.76		719,380.11			3,187,635.00			
36. Montvale	1,416.50		1,310,296.57			2,585,845.50	P 2,389,429.44		
37. Moonachie			702,961.63			1,152,138.50			
38. New Milford	548.64		1,209,802.03			6,216,523.50			
39. North Arlington	1,973.84		1,063,363.41			3,711,727.50			
40. Northvale	6,017.87		642,157.98			1,525,426.19	N 1,298,934.89		

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood	$ 147.28		$ 563,208.68			$ 1,349,063.50	N $1,200,103.85		
42. Oakland	34,440.27		1,270,279.41			4,660,995.50	R 2,303,765.30		
43. Old Tappan	511.77		543,754.30			1,596,287.00	N 1,214,197.23		
44. Oradell	44,268.96		1,134,903.70			1,497,684.00	RD 2,831,497.40		
45. Palisades Park	9,642.27		967,507.77			3,824,479.67			
46. Paramus	69,291.34		4,266,915.25			14,941,282.50			
47. Park Ridge	4,275.80		820,924.97			4,043,708.50			
48. Ramsey	2,419.34		1,683,863.45			7,916,359.00			
49. Ridgefield	7,552.90		1,359,813.63			500,122.50			
50. Ridgefield Park	1,569.08		849,730.60			4,192,280.50			
51. Ridgewood	21,081.88		3,103,380.74			17,301,975.00			
52. River Edge	8,416.15		1,033,972.35			1,817,448.00	RD 2,689,956.60		
53. Rivervale	382.26		1,042,803.79			3,245,272.00	P 1,773,866.93		
54. Rochelle Park			867,231.62			1,763,476.00			
55. Rockleigh	99.16		290,858.15			51,035.03			
56. Rutherford	9,844.39		1,445,134.34			6,094,415.59			
57. Saddle Brook	8,648.57		1,608,496.69			4,865,539.50			
58. Saddle River	1,116.78		832,365.79			1,312,764.92			
59. South Hackensack	4,602.35		484,241.81			1,120,285.00			
60. Teaneck	11,717.72		3,044,951.27			18,148,745.00			
61. Tenafly	1,388.24		1,914,965.83			8,698,441.00			
62. Teterboro			454,618.70			3,262.00			
63. Upper Saddle River	714.45		1,367,683.11			3,425,111.17	NH 2,757,490.47		
64. Waldwick	1,022.82		942,317.37			5,404,404.38			
65. Wallington	12,009.09		756,030.21			2,075,472.25			
66. Washington	2,972.42		938,105.70				W 4,198,127.32		
67. Westwood	198.59		990,123.10				W 4,442,673.68		
68. Woodcliff Lake	597.79		891,574.36			2,245,403.52	P 1,602,593.37		
69. Wood-Ridge	290.19		975,318.15			2,495,050.50			
70. Wyckoff	5,755.38		2,062,967.41			5,501,414.00	R 3,538,614.02		
Totals	$971,969.06	$20,175.29	$89,129,845.16			$301,967,109.00	$46,568,843.36	$2,086,294.50	

CE
Carlstadt-East Rutherford Regional High School District
Amount to be Apportioned .... $ 2,166,025.00

NH
Northern Highlands Regional High School District
Amount to be Apportioned .... $ 4,231,687.59

N
Northern Valley Regional High School District
Amount to be Apportioned .... $ 9,151,686.75

P
Pascack Valley Regional High School District
Amount to be Apportioned .... $ 7,991,049.03

R
Ramapo Indian Hills Regional High School District
Amount to be Apportioned .... $ 8,866,140.01

RD
River Dell Regional High School District
Amount to be Apportioned .... $ 5,521,154.00

W
Westwood Regional School District
Amount to be Apportioned .... $ 8,640,801.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a). (b) + C1a. b, c, d. + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Allendale	$ 1,251,678.66	$ 5,575,790.79	$ 12,918,400	$ 650,890.00	$ 1,301,660.71	$ 110,000.00	$ 2,062,550.71	$ 10,600.00	$ 21,600.00
2. Alpine	425,246.93	1,879,080.53	136,707,000	79,233.00	293,992.48	80,000.00	453,225.48	4,200.00	4,650.00
3. Bergenfeild	3,952,922.00	15,406,464.78	33,494,100	250,000.00	2,067,480.00	150,000.00	2,467,480.00	101,400.00	111,550.00
4. Bogota	1,144,227.00	4,380 983.01	11,125,600	125,000.00	829,431.00	50,000.00	1,004,431.00	47,800.00	31,000.00
5. Carlstadt	1,443,140.50	6,115,771.42	15,807,800	200,000.00	1,541,095.33	114,725.00	1,855,820.33	49,000.00	21,450.00
6. Cliffside Park	3,427,579.00	9,966,630.56	30,134,500	408,166.00	1,492,598.00	130,000.00	2,030,764.00	114,000.00	49,950.00
7. Closter	1,687,999.19	7,321,620.90	10,893,050	275,000.00	1,328,102.87	145,000.00	1,748,102.87	29,600.00	40,100.00
8. Cresskill	1,298,706.63	5,923,974.11	13,061,000	225,250.00	1,132,834.02	80,000.00	1,438,084.02	35,800.00	39,200.00
9. Demarest	1,253,478.93	4,654,749.44	32,272,500	....	468,847.95	67,782.00	536,629.95	12,400.00	21,250.00
10. Dumont	2,502,533.43	10,449,930.66	27,835,800	329,812.00	1,679,014.65	125,224.50	2,134,051.15	101,200.00	83,950.00
11. Elmwood Park	1,971,846.69	8,576,944.87	23,727,800	214,000.00	2,066,658.59	194,000.00	2,474,658.59	141,400.00	70,550.00
12. East Rutherford	820,557.73	4,001,780.90	281,782,300	18,100.00	3,289,544.64	43,675.00	3,351,319.64	57,600.00	21,650.00
13. Edgewater	1,538,848.41	3,611,592.89	12,865,360	230,000.00	1,698,187.33	480,000.00	2,408,187.33	17,200.00	7,900.00
14. Emerson	894,173.92	5,471,511.66	15,001,600	315,000.00	665,087.69	154,000.00	1,134,087.69	30,200.00	39,750.00
15. Englewood	9,998,589.26	22,118,363.34	137,948,850	58,397.00	4,148,023.09	802,137.00	5,008,557.09	98,600.00	46,350.00
16. Englewood Cliffs	1,595,096.77	5,981,123.13	67,682,500	174,334.00	1,097,714.38	115,000.00	1,387,048.38	10,000.00	20,550.00
17. Fairlawn	3,476,603.75	20,195,164.89	80,763,200	1,240,000.00	3,738,208.67	130,200.00	5,108,408.67	215,600.00	167,700.00
18. Fairview	1,555,761.00	4,686,179.14	24,441,200	284,000.00	1,039,641.50	85,000.00	1,408,641.50	96,000.00	23,100.00
19. Fort Lee	6,417,500.38	19,685,436.99	403,714,100	1,250,000.00	2,917,620.72	900,000.00	5,067,620.72	115,800.00	40,850.00
20. Franklin Lakes	561,908.00	8,540,713.49	23,826,390	586,500.00	1,301,861.08	226,000.00	2,114,361.08	18,600.00	33,400.00
21. Garfield	1,973,313.74	9,746,532.77	44,469,300	350,000.00	3,361,578.30	130,000.00	3,841,578.30	287,200.00	61,300.00
22. Glen Rock	2,360,086.00	9,834,327.43	30,508,600	700,000.00	1,007,739.00	50,000.00	1,757,739.00	32,200.00	58,050.00
23. Hackensack	9,040,469.75	25,168,730.72	133,932,100	1,160,000.00	5,297,972.25	445,000.00	6,902,972.25	164,000.00	51,350.00
24. Harrington Park	911,846.82	3,947,351.45	9,551,800	275,000.00	387,339.42	15,000.00	677,339.42	8,000.00	19,800.00
25. Hasbrouck Heights	1,704,248.00	6,827,108.23	18,645,750	460,257.00	1,107,733.00	43,500.00	1,611,490.00	76,400.00	54,750.00
26. Haworth	853,010.68	3,511,497.20	9,127,400	34,758.00	535,833.04	18,000.00	588,591.04	7,400.00	15,900.00
27. Hillsdale	2,049,818.26	8,447,474.68	22,480,600	200,000.00	1,356,657.23	110,000.00	1,666,657.23	33,000.00	53,800.00
28. Hohokus	1,161,823.28	3,698,800.75	11,536,000	250,000.00	538,636.57	70,000.00	858,636.57	4,400.00	22,450.00
29. Leonia	1,404,858.65	5,854,257.54	30,753,200	238,529.11	1,133,989.89	100,000.00	1,472,519.00	25,800.00	25,750.00
30. Little Ferry	1,842,815.05	5,115,309.23	33,962,200	131,767.00	915,424.99	70,200.00	1,117,391.99	46,200.00	27,150.00
31. Lodi	3,256,891.68	11,526,790.49	79,211,500	640,000.00	2,210,068.11	100,000.00	2,950,068.11	191,400.00	63,550.00
32. Lyndhurst	3,216,835.19	10,396,232.22	57,886,300	650,000.00	1,856,573.17	100,000.00	2,606,573.17	153,400.00	78,900.00
33. Mahwah	1,200,000.00	10,156,662.69	79,712,230	1,154,467.00	2,601,723.32	350,000.00	4,106,190.32	35,000.00	38,500.00
34. Maywood	1,464,914.17	5,854,910.39	15,110,521	145,000.00	1,165,376.57	25,000.00	1,335,376.57	52,400.00	45,950.00
35. Midland Park	1,232,357.00	5,139,372.11	17,929,800	275,000.00	698,179.00	68,100.00	1,041,279.00	41,400.00	32,500.00
36. Montvale	1,289,450.00	7,575,021.51	36,212,700	212,184.55	1,336,667.97	145,000.00	1,693,852.52	11,400.00	29,100.00
37. Moonachie	499,806.50	2,354,906.63	71,671,600	205,000.00	699,566.00	38,000.00	942,566.00	19,800.00	9,000.00
38. New Milford	1,735,235.00	9,161,560.53	25,840,300	500,000.00	1,511,141.00	68,000.00	2,079,141.00	78,400.00	79,800.00
39. North Arlington	2,036,306.32	6,811,397.23	37,063,800	130,000.00	1,448,647.43	125,000.00	1,703,647.43	121,400.00	56,650.00
40. Northvale	1,065,015.40	4,531,534.46	2,641,004	100,000.00	717,788.73	82,300.00	900,088.73	23,800.00	19,900.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
41. Norwood	$ 856,436.50	$ 3,968,812.53	$ 15,974,600	$ 588,000.00	$ 458,578.47	$ 40,000.00	$ 1,086,578.47	$ 21,800.00	$ 18,550.00
42. Oakland	2,110,269.70	10,345,309.91	26,970,700	275,000.00	1,346,317.60	257,000.00	1,878,317.60	22,800.00	58,950.00
43. Old Tappan	396,890.29	3,751,128.82	11,554,300	40,000.00	1,076,882.74	75,000.00	1,191,882.74	9,400.00	16,900.00
44. Oradell	1,507,432.00	6,971,517.10	18,267,600	575,000.00	1,426,503.00	33,000.00	2,034,503.00	25,400.00	43,250.00
45. Palisades Park	2,007,007.00	6,798,994.44	14,243,300	282,000.00	975,965.00	50,000.00	1,307,965.00	71,400.00	30,800.00
46. Paramus	3,551,656.21	22,759,853.96	234,518,500	1,236,639.75	4,970,680.45	290,084.09	6,497,404.29	78,200.00	144,000.00
47. Park Ridge	1,712,508.61	6,577,142.08	16,480,400	125,000.00	979,762.90	100,000.00	1,204,762.90	33,400.00	34,150.00
48. Ramsey	2,392,000.16	11,992,222.61	41,930,500	369,000.00	1,621,251.96	244,000.00	2,234,251.96	23,800.00	49,800.00
49. Ridgefield	....	1,859,936.13	30,753,350	835,329.00	8,217,647.48	17,800.00	9,070,776.48	72,600.00	34,400.00
50. Ridgefield Park	1,747,656.00	6,789,667.10	28,211,700	751,100.00	1,123,519.00	100,000.00	1,974,619.00	57,200.00	39,950.00
51. Ridgewood	5,417,233.23	25,822,588.97	149,033,600	750,244.00	3,300,717.35	600,000.00	4,650,961.35	51,800.00	98,200.00
52. River Edge	2,036,327.00	7,577,703.95	24,365,800	351,760.00	1,049,712.00	70,000.00	1,471,472.00	52,600.00	60,000.00
53. Rivervale	1,872,976.03	7,934,918.75	6,977,300	400,000.00	891,692.58	164,000.00	1,455,692.58	20,600.00	41,700.00
54. Rochelle Park	1,062,348.70	3,693,056.32	7,992,500	300,000.00	511,474.84	11,000.00	822,474.84	53,400.00	29,550.00
55. Rockleigh	192,395.00	534,288.18	4,405,600	50,000.00	118,288.47	....	168,288.47	1,000.00	750.00
56. Rutherford	3,500,227.84	11,039,777.77	58,787,260	400,000.00	1,778,298.99	211,062.76	2,389,361.75	95,800.00	68,250.00
57. Saddle Brook	1,475,511.18	7,949,547.37	37,417,100	388,448.87	1,797,191.81	90,000.00	2,275,640.68	85,600.00	75,200.00
58. Saddle River	520,482.94	2,665,613.65	5,459,400	466,000.00	360,602.35	40,000.00	866,602.35	3,600.00	10,400.00
59. South Hackensack	909,796.00	2,514,322.81	5,750.00	345,000.00	615,403.83	5,000.00	965,403.83	23,600.00	7,300.00
60. Teaneck	9,620,413.00	30,814,109.27	134,252,000	959,000.00	3,567,272.41	417,000.00	4,943,272.41	153,400.00	143,700.00
61. Tenafly	3,935,056.90	14,548,463.73	73,340,050	735,000.00	1,363,475.61	125,000.00	2,223,475.61	39,200.00	55,150.00
62. Teterboro	492,281.25	950,161.95	60,610,690	186,500.00	360,071.89	....	546,571.89	....	....
63. Upper Saddle River	440,305.00	7,990,589.75	14,738,523	486,662.41	1,048,759.49	232,000.00	1,767,421.90	8,000.00	31,850.00
64. Waldwick	1,433,247.31	7,779,969.06	24,080,150	356,740.00	1,902,013.75	102,150.00	2,360,903.75	42,800.00	57,250.00
65. Wallington	943,342.55	3,774,845.01	14,958,700	206,000.00	727,203.19	225,000.00	1,158,203.19	98,400.00	30,200.00
66. Washington	2,053,287.57	7,189,520.59	30,067,200	295,676.00	1,020,456.24	90,000.00	1,406,132.24	24,800.00	47,800.00
67. Westwood	1,758,186.94	7,190,983.72	44,640,900	250,000.00	1,239,097.19	182,000.00	1,671,097.19	34,000.00	42,250.00
68. Woodcliff Lake	1,977,794.12	6,717,365.37	24,104,800	167,798.00	670,900.58	108,548.00	947,246.58	8,600.00	22,500.00
9. Wood-Ridge	916,850.45	4,387,219.10	15,905,700	170,000.00	1,136,749.27	39,300.00	1,346,049.27	70,400.00	37,350.00
0. Wyckoff	1,756,042.17	12,859,037.60	41,788,800	800,000.00	1,427,629.42	280,000.00	2,507,629.42	39,800.00	73,900.00
Totals	$146,113,461.32	$585,865,353.36	$3,381,830,778	$27,867,542.69	$111,070,359.55	$10,534,788.35	$149,472,690.59	$4,043,400.00	$3,144,700.00

Net County Taxes Apportioned (12A III) .... $ 89,129,645.16
‡Adjustments (Net Total 12A IIb) (+) .... $ 951,793.77
Total County Taxes Apportioned .... $ 90,081,438.93
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 74,368,252.64

Rate per $100 to be applied to Col. II for Apportionment of County Taxes .... .3590607455

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981

	1	2	3	4	5 Deductions				6
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Bass River Township	$ 16,345,914	$ 13,623,900	$ 29,969,814	$ 564,359	....	....	....	....	$ 30,534,173
2. Beverly City	8,631,100	28,526,200	37,157,300	182,332	....	**16,000	....	16,000	37,323,632
3. Bordentown City	10,926,250	44,279,200	55,205,450	525,468	....	....	....	....	55,730,918
4. Bordentown Township	29,853,650	85,533,749	115,387,399	2,925,575	....	....	484,960	484,960	117,828,014
5. Burlington City*	30,818,300	115,111,100	145,929,400	5,787,749	....	....	....	....	151,717,149
6. Burlington Township	49,642,400	112,830,600	162,473,000	1,767,649	....	....	....	....	164,240,649
7. Chesterfield Township	10,152,700	26,205,500	36,358,200	897,533	....	....	....	....	37,255,733
8. Cinnaminson Township	49,512,505	154,520,105	204,032,610	2,585,410	....	....	....	....	206,618,020
9. Delanco Township	18,294,500	50,691,700	68,986,200	492,649	....	....	....	....	69,478,849
10. Delran Township	64,263,000	213,527,100	277,790,100	2,435,463	....	**66,700	....	66,700	280,158,863
11. Eastampton Township	10,051,465	31,786,200	41,837,665	487,688	....	....	....	....	42,325,353
12. Edgewater Park Township	24,409,850	72,625,465	97,035,315	882,681	....	**42,040	....	42,040	97,875,956
13. Evesham Township*	146,985,812	320,557,788	467,543,600	6,909,804	....	....	....	....	474,453,404
14. Fieldsboro Boro	1,080,650	4,576,310	5,656,960	42,165	....	....	....	....	5,699,125
15. Florence Township	28,909,215	105,268,160	134,177,375	1,842,299	....	**106,160	407,600	513,760	135,505,914
16. Hainesport Township	16,608,350	38,058,110	54,666,460	837,851	....	**30,600	....	30,600	55,473,711
17. Lumberton Township†	21,457,822	62,771,500	84,229,322	889,847	....	**48,000	....	48,000	85,071,169
18. Mansfield Township	18,668,200	41,746,600	60,414,800	1,349,727	....	....	....	....	61,764,527
19. Maple Shade Township	25,620,612	100,187,849	125,808,461	938,491	....	....	....	....	126,746,952
20. Medford Township	101,009,500	224,401,400	325,410,900	4,434,228	....	....	....	....	329,845,128
21. Medford Lakes Boro	12,167,861	45,653,985	57,821,846	231,756	....	....	....	....	58,053,602
22. Moorestown Township	65,508,450	217,410,500	282,918,950	6,950,387	....	**351,300	....	351,300	289,518,037
23. Mount Holly Township	24,497,950	85,036,430	109,534,380	5,602,939	....	....	....	....	115,137,319
24. Mount Laurel Township	101,362,070	270,795,655	372,157,725	3,524,199	....	....	....	....	375,681,924
25. New Hanover Township†	2,764,800	6,014,450	8,779,250	3,682,429	....	....	....	....	12,461,679

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

TAXING DISTRICT	1	2	3	4	5				6
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
26. North Hanover Township	11,023,410	25,030,530	36,053,940	611,281	....	....	....	....	36,665,221
27. Palmyra Boro	16,936,200	57,586,200	74,522,400	580,165	....	....	....	....	75,102,565
28. Pemberton Boro	2,929,700	9,361,500	12,291,200	573,054	....	....	....	....	12,864,254
29. Pemberton Township	71,816,303	192,098,375	263,914,678	5,570,618	....	††10,000	....	10,000	269,475,296
30. Riverside Township	24,241,900	85,023,500	109,265,400	3,015,640	....	....	....	....	112,281,040
31. Riverton Boro*	9,667,900	34,613,000	44,280,900	397,768	....	....	....	....	44,678,668
32. Shamong Township†	29,062,850	54,961,130	84,023,980	1,615,787	....	....	....	....	85,639,767
33. Southampton Township†	52,846,100	135,595,200	188,441,300	4,433,172	....	....	....	....	192,874,472
34. Springfield Township	11,754,550	24,530,100	36,284,650	974,842	....	....	....	....	37,259,492
35. Tabernacle Township†	38,770,500	72,818,050	111,588,550	951,127	....	....	....	....	112,539,677
36. Washington Township	3,796,200	7,200,350	10,996,550	457,339	....	....	....	....	11,453,889
37. Westampton Township†	21,143,500	50,910,300	72,053,800	953,961	....	....	....	....	73,007,761
38. Willingboro Township†	43,330,390	498,919,430	542,249,820	5,241,513	....	....	....	....	547,491,333
39. Woodland Township	17,730,035	8,389,534	26,119,569	548,648	....	....	....	....	26,668,217
40. Wrightstown Boro	2,872,050	12,290,100	15,162,150	2,823,005	....	....	....	....	17,985,155
Totals	$1,247,464,514	$3,741,066,855	$4,988,531,369	$85,518,598	....	$670,800	$892,560	$1,563,360	$5,072,486,607

*ReValued District
†ReAssessed District
**Tax Abatements
††Solar Energy

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bass River Township	3.15	$ 76.23	....	....	$ 10,212,488	$ 40,746,661	$ 249,264.60	....	....
2. Beverly City	2.30	122.00	....	$ 5,763,761	....	31,559,871	193,065.11	....	....
3. Bordentown City	3.22	93.28	$ 3,774	....	6,494,058	62,228,750	380,679.75	....	....
4. Bordentown Township	3.38	85.65	1,992	....	23,668,072	141,498,078	865,603.74	....	....
5. Burlington City*	1.11	99.96	41,033	....	11,403,524	163,161,706	998,129.44	....	....
6. Burlington Township	3.19	72.94	7,111	....	74,054,113	238,301,873	1,457,793.70	....	....
7. Chesterfield Township	3.44	72.53	....	....	15,177,410	52,433,143	320,755.77	....	....
8. Cinnaminson Township	4.38	59.37	....	....	150,654,530	357,272,550	2,185,587.67	....	....
9. Delanco Township	2.88	101.00	7,236	....	4,736,914	74,222,999	454,053.55	....	....
10. Delran Township	2.36	100.00	....	....	7,488,764	287,647,627	1,759,662.50	....	....
11. Eastampton Township	3.53	86.80	176	....	6,903,638	49,229,167	301,155.69	....	....
12. Edgewater Park Township	3.02	82.26	....	....	24,671,751	122,547,707	749,676.28	....	....
13. Evesham Township*	2.30	106.41	....	24,117,302	....	450,336,102	2,754,896.97	....	....
14. Fieldsboro Boro	3.93	78.73	....	....	3,725,962	9,425,087	57,657.25	....	....
15. Florence Township	2.79	90.49	3,447	....	30,047,695	165,557,056	1,012,782.71	....	....
16. Hainesport Township	3.27	83.44	185	....	12,767,664	68,241,560	417,462.56	....	....
17. Lumberton Township†	2.50	97.31	157	....	6,174,766	91,246,092	558,191.03	....	....
18. Mansfield Township	2.34	101.00	....	....	773,649	62,538,176	382,573.54	....	....
19. Maple Shade Township	4.55	42.04	2,656	....	135,419,888	262,169,496	1,603,801.97	....	....
20. Medford Township	3.15	78.32	....	....	93,615,030	423,460,158	2,590,486.33	....	....
21. Medford Lakes Boro	4.55	58.17	....	....	41,815,483	99,869,085	610,942.54	....	....
22. Moorestown Township	4.46	58.13	1,790	....	220,832,378	510,352,205	3,122,040.83	....	....
23. Mount Holly Township	3.69	86.73	16,654	....	21,686,163	136,840,136	837,109.13	....	....
24. Mount Laurel Township	2.99	80.66	....	....	95,487,795	471,169,719	2,882,345.95	....	....
25. New Hanover Township†	2.38	102.00	....	5,682	....	12,455,997	76,198.61	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26. North Hanover Township	2.13	77.98	....	....	11,291,469	47,956,690	293,371.41	....	....
27. Palmyra Boro	3.62	73.43	102	....	28,770,948	103,873,615	635,438.94	....	....
28. Pemberton Boro	3.20	80.15	....	....	3,424,120	16,288,374	99,642.89	....	....
29. Pemberton Township	2.71	96.78	1,057	....	10,766,885	280,243,238	1,714,366.71	....	....
30. Riverside Township	2.20	107.00	8,375	182,270	....	112,107,145	685,806.94	....	....
31. Riverton Boro*	3.11	92.98	....	....	3,938,937	48,617,605	297,414.50	....	....
32. Shamong Township†	2.58	102.00	....	1,133,235	....	84,506,532	516,962.29	....	....
33. Southampton Township†	1.90	105.00	....	6,871,516	....	186,002,956	1,137,858.95	....	....
34. Springfield Township	3.32	66.58	....	....	19,994,652	57,254,144	350,247.87	....	....
35. Tabernacle Township†	2.54	101.00	....	508,795	....	112,030,882	685,340.41	....	....
36. Washington Township	4.25	51.83	....	....	11,479,753	22,933,642	140,294.81	....	....
37. Westampton Township†	2.73	101.00	....	....	853,602	73,961,363	451,841.27	....	....
38. Willingboro Township†	2.96	117.00	....	74,658,821	....	472,832,512	2,892,516.96	....	....
39. Woodland Township	2.83	69.47	260	....	11,873,723	38,542,200	235,778.98	....	....
40. Wrightstown Boro	2.58	111.00	....	841,775	....	17,143,380	104,873.32	....	....
Totals			$96,005	$114,083,157	$1,100,205,824	$6,058,705,279	37,063,673.47	....	....

*ReValued District
†ReAssessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	ii Adjustments Resulting From		iii	(a)	(b)	i District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bass River Township	$ 17,809.60	....	$ 231,455.00	$ 13,603.88	....	$ 344,851.00	PL $ 350,840.64	....	....
2. Beverly City	2,740.56	....	190,324.55	10,537.74	....	448,259.00	....	$ 26,834.00	....
3. Bordentown City	2,284.74	....	378,395.01	20,776.00	....	X696,542.50	B 384,832.78	....	....
4. Bordentown Township	1,719.13	....	963,884.61	47,241.26	....	1,373,972.50	B 1,081,250.72	17,220.60	....
5. Burlington City*	406.26	....	997,723.18	54,473.98	....	622,000.00	....	....	....
6. Burlington Township	27,503.75	....	1,430,289.95	79,560.65	....	3,481,601.09	....	92,539.50	....
7. Chesterfield Township	214.50	....	320,541.27	17,505.59	....	421,399.00	N 484,731.51	....	....
8. Cinnaminson Township	731.94	....	2,184,855.73	119,280.80	....	6,199,790.00	....	....	....
9. Delanco Township	443.30	....	453,610.25	24,781.46	....	1,212,946.50	....	....	....
10. Delran Township	23,658.89	....	1,736,003.61	96,036.47	....	4,003,338.00	....	....	....
11. Eastampton Township	3,044.81	....	298,110.88	16,435.90	....	662,663.00	RV 351,625.17	....	....
12. Edgewater Park Township	995.31	....	748,680.97	40,914.39	....	1,906,692.71	....	....	....
13. Evesham Township*	14,888.57	....	2,740,008.40	150,352.46	....	4,224,503.00	L 2,899,885.46	....	....
14. Fieldsboro Boro	....	....	57,657.25	3,146.71	....	159,747.50	....	....	....
15. Florence Township	56,393.21	....	956,389.50	55,273.71	....	2,401,530.50	....	....	....
16. Hainesport Township	2,319.94	....	415,142.62	22,783.47	....	708,497.00	RV 558,138.13	....	....
17. Lumberton Township†	11,760.78	....	546,430.25	30,463.88	....	826,088.00	RV 639,923.92	....	....
18. Mansfield Township	3,952.41	....	378,621.13	20,879.34	....	412,171.00	N 632,392.83	....	....
19. Maple Shade Township	99,044.70	....	1,504,757.27	87,529.22	....	3,518,480.25	....	....	....
20. Medford Township	14,568.62	....	2,575,917.71	141,378.53	....	4,074,562.00	L 2,464,502.21	....	....
21. Medford Lakes Boro	333.33	....	610,609.21	33,342.79	....	795,045.00	L 758,942.53	....	....
22. Moorestown Township	30,526.83	....	3,091,514.00	....	....	7,980,509.00	....	....	....
23. Mount Holly Township	883.15	....	836,225.98	45,686.13	....	1,459,359.46	RV 1,097,220.68	....	....
24. Mount Laurel Township	18,942.82	....	2,863,403.13	....	....	4,500,054.00	L 2,692,457.73	....	....
25. New Hanover Township†	....	....	76,198.61	4,158.65	....	....	NHW 215,813.06	....	....

X Bordentown City includes $89,206 additional from 1980 Budget

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
26. North Hanover Township	....	88.29	293,459.70	16,011.06	....	270,893.00	N 199,028.99	....	....
27. Palmyra Boro	438.70	....	635,000.24	34,679.76	....	1,590,446.00	....	....	....
28. Pemberton Boro	....	....	99,642.89	5,438.12	....	223,591.00	....	....	....
29. Pemberton Township	5,013.58	....	1,709,353.13	93,563.41	....	3,606,046.95	....	....	....
30. Riverside Township	419.58	....	685,387.36	37,428.75	....	1,481,260.00	....	....	....
31. Riverton Boro*	1,682.34	....	295,732.16	16,231.72	....	873,617.00	....	....	....
32. Shamong Township†	4,821.28	....	512,141.01	28,213.87	....	X 1,293,584.00	L 367,407.97	....	....
33. Southampton Township†	1,218.11	....	1,136,640.84	62,099.96	....	1,422,941.25	L 1,042,567.52	....	....
34. Springfield Township	....	3.52	350,251.39	19,115.15	....	341,040.00	N 526,524.71	....	....
35. Tabernacle Township†	10,838.79	....	674,501.62	37,403.21	....	1,442,043.00	L 560,074.58	....	....
36. Washington Township	16,645.52	....	123,649.29	7,656.74	....	354,624.00	....	....	....
37. Westampton Township†	1,471.78	....	450,369.49	24,659.75	....	819,985.00	RV 593,406.10	....	....
38. Willingboro Township†	4,478.76	....	2,888,038.20	....	....	10,119,842.00	....	....	....
39. Woodland Township	30,566.28	....	205,212.70	12,867.89	....	515,867.00	....	....	....
40. Wrightstown Boro	319.60	....	104,553.72	5,723.58	....	....	NHW 310,814.94	....	....
Totals	$413,081.47	$91.81	$36,650,683.81	$1,537,236.00	....	$76,790,382.21	$18,212,382.18	$136,594.10	....

*ReValued District
†ReAssessed District

X Shamong Township includes $81,793 additional from 1980 Budget

REGIONAL HIGH SCHOOLS

B—Bordentown Regional High School	$ 1,466,083.50
L—Lenape Regional High School	$10,785,838.00
N—Northern Burlington County Regional High School	$ 1,842,678.04
NHW—New Hanover-Wrightstown School District	$ 526,628.00
PL—Pinelands Regional High School	$ 350,840.65
RV—Rancocas Valley Regional High School	$3,240,314.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bass River Township	$ 19,192.00	$ 959,942.52	$ 7,612,900	$ 90,000.00	$ 163,008.00	$ 150,000.00	$ 403,008.00	$ 16,000	$ 5,500
2. Beverly City	179,114.00	855,069.29	5,196,900	93,202.00	293,034.00	55,000.00	441,236.00	23,200	9,800
3. Bordentown City	309,000.00	1,789,546.29	11,771,450	118,032.22	550,567.78	90,000.00	758,600.00	30,800	13,000
4. Bordentown Township	587,935.89	3,971,505.58	25,021,380	257,000.00	995,480.00	55,800.00	1,308,280.00	29,400	35,950
5. Burlington City*	....	1,674,197.16	45,582,025	3,000,000.00	9,299,574.00	60,000.00	12,359,574.00	101,600	36,600
6. Burlington Township	146,000.00	5,229,991.19	20,462,300	1,115,174.50	4,433,941.00	175,000.00	5,724,115.50	34,600	43,850
7. Chesterfield Township	33,971.00	1,278,148.37	40,943,700	254,800.00	343,122.00	50,000.00	647,922.00	8,600	9,300
8. Cinnaminson Township	544,509.22	9,048,435.75	19,236,300	295,919.11	2,157,640.75	153,422.03	2,606,981.89	43,000	80,300
9. Delanco Township	307,542.00	1,998,880.21	3,116,300	135,000.00	510,666.00	80,000.00	725,666.00	27,600	17,850
10. Delran Township	770,500.00	6,605,873.08	10,434,100	321,668.00	1,210 432.00	100,000.00	1,632,100.00	41,800	55,250
11. Eastampton Township	161,500.00	1,490,334.95	1,306,150	164,735.00	472,848.00	74,000.00	711,583.00	9,800	11,000
12. Edgewater Park Township	258,999.09	2,955,287.16	6,025,500	422,000.00	614,714.72	112,600.00	1,149,314.72	15,200	30,350
13. Evesham Township*	893,373.80	10,908,123.12	42,065,400	949,369.00	2,639,546.00	285,000.00	3,873,915.00	36,600	65,600
14. Fieldsboro Boro	3,117.00	223,668.46	328,750	40,300.00	117,101.00	16,259.00	173,660.00	4,200	2,000
15. Florence Township	365,865.00	3,779,058.71	15,443,400	334,000.00	1,333,549.76	216,000.00	1,883,549.76	92,400	40,300
16. Hainesport Township	105,470.00	1,810,031.22	4,719,200	225,000.00	378,530.00	210,000.00	813,530.00	26,200	14,000
17. Lumberton Township†	76,400.00	2,119,306.05	5,689,700	720,000.00	720,000.00	90,000.00	1,530,000.00	12,400	17,050
18. Mansfield Township	....	1,444,064.30	9,225,700	172,184.00	486,569.00	95,600.00	754,353.00	14,200	8,700
19. Maple Shade Township	637,433.00	5,748,199.74	8,681,000	1,039,000.00	1,503,567.00	150,000.00	2,692,567.00	142,600	68,150
20. Medford Township	1,122,261.97	10,378,622.42	44,612,750	596,375.00	1,754,808.61	212,798.59	2,563,982.20	26,400	51,650
21. Medford Lakes Boro	437,793.76	2,635,733.29	1,450,770	140,300.00	403,199.52	60,000.00	603,499.52	8,600	20,300
22. Moorestown Township	1,823,952.92	12,895,975.92	32,825,840	673,500.00	2,555,905.12	265,429.90	3,494,835.02	62,200	61,950
23. Mount Holly Township	800,363.00	4,238,855.25	32,289,200	305,538.00	1,206,156.00	191,963.00	1,703,657.00	53,200	42,700
24. Mount Laurel Township	1,164,000.00	11,219,914.86	19,614,000	1,291,794.85	2,010,000.44	255,000.00	3,556,795.29	32,400	62,500
25. New Hanover Township†	....	296,170.32	618,944,600	225,172.46	492,921.21	12,000.00	730,093.67	2,600	2,850

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
26. North Hanover Township		779,392.75	25,792,350	280,861.71	776,466.91	50,000.00	1,107,328.62	6,600	8,850
27. Palmyra Boro	453,594.55	2,713,720.55	14,749,550	420,122.82	570,490.06	91,000.00	1,081,612.88	51,000	32,100
28. Pemberton Boro	81,128.00	409,800.01	2,542,950	58,500.00	80,372.00	30,000.00	168,872.00	4,600	3,150
29. Pemberton Township	1,890,715.95	7,299,679.44	88,385,286	294,000.00	2,265,491.63	800,000.00	3,159,491.63	64,200	119,050
30. Riverside Township	261,259.00	2,465,335.11	13,455,100	542,300.00	740,741.00	90,000.00	1,373,041.00	73,600	31,000
31. Riverton Boro*	203,128.60	1,388,709.48	8,589,750	67,000.00	334,061.49	18,300.00	419,361.49	14,400	12,500
32. Shamong Township†		2,201,346.85	21,761,150	304,958.29	334,660.93	125,000.00	764,619.22	6,200	10,050
33. Southampton Township†		3,664,249.59	3,875,900	1,000,000.00	568,119.71	100,000.00	1,668,119.71	89,200	41,250
34. Springfield Township		1,236,931.25	3,018,000	246,000.00	401,498.50	75,000.00	722,498.50	12,600	9,650
35. Tabernacle Township†	133,508.37	2,847,530.78	11,442,700	287,326.00	438,131.91	120,000.00	845,457.91	14,200	15,600
36. Washington Township		485,930.03	15,375,200	118,796.00	72,204.00	15,000.00	206,000.00	7,800	3,000
37. Westampton Township†	101,296.44	1,983,716.78	16,773,000	268,000.00	734,112.49	45,000.00	1,047,112.49	6,400	18,800
38. Willingboro Township†	3,164,500.00	16,172,380.20	38,978,750	571,427.00	3,954,698.00	250,000.00	4,776,125.00	36,000	158,950
39. Woodland Township	20,033.86	753,981.45	18,712,340	201,000.00	246,623.64	60,000.00	507,623.64	5,000	4,300
40. Wrightstown Boro	41,733.29	462,825.53	4,420,645	55,000.00	168,918.92	22,000.00	245,918.92	1,000	1,850
Totals	$17,099,191.71	$150,426,470.01	$1,321,371,986	$17,695,355.96	$48,333,473.10	$4,907,172.52	$70,936,001.58	$1,288,400	$1,276,600

*Revalued District
†Reassessed District

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $21,430,150.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ...... .6117424
Rate per $100 to be applied to Col. 11 (less Moorestown, Mt. Laurel and Willingboro) for apportionment of county library taxes ...... .0333865

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1981

	1	2	3	4	5 Deductions				6
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Audubon Boro	$ 24,451,650	$ 72,721,200	$ 97,172,850	$ 721,377	....	....	....	....	$ 97,894,227
2. Audubon Park	499,000	3,299,600	3,798,600	76,940	....	....	....	....	3,875,540
3. Barrington Boro	13,811,851	58,260,256	72,072,107	528,602	....	*1,647,226	213,200	1,860,426	70,740,283
4. Bellmawr Boro	41,986,700	124,091,150	166,077,850	1,672,754	....	....	....	....	167,750,604
5. Berlin Boro	23,662,646	66,651,468	90,314,114	3,543,918	....	*22,000	....	22,000	93,836,032
6. Berlin Twp.	17,450,350	41,411,350	58,861,700	456,098	....	*206,400	....	206,400	59,111,398
7. Brooklawn Boro	6,398,640	19,147,400	25,546,040	426,322	....	*32,700	....	32,700	25,939,662
8. Camden City	37,307,975	202,992,496	240,300,471	31,787,185	....	....	....	....	272,087,656
9. Cherry Hill Twp	325,110,895	832,573,285	1,157,684,180	12,931,719	....	....	....	....	1,170,615,899
10. Chesilhurst Boro	4,700,350	10,727,850	15,428,200	214,761	....	*7,350	....	7,350	15,635,611
11. Clementon Boro	14,421,190	43,662,610	58,083,800	814,525	....	*319,480	....	319,480	58,578,845
12. Collingswood Boro	19,170,000	86,013,700	105,183,700	2,848,006	....	....	....	....	108,031,706
13. Gibbsboro	9,496,000	20,690,000	30,186,000	689,769	....	....	....	....	30,875,769
14. Gloucester City	32,582,600	92,744,800	125,327,400	4,276,817	....	*177,100	....	177,100	129,427,117
15. Gloucester Twp.	124,396,353	364,724,150	489,120,503	6,113,711	....	....	....	....	495,234,214
16. Haddon Twp.	52,904,650	173 639,300	226,543,950	1,570,504	....	*816,950	....	816,950	227,297,504
17. Haddonfield Boro	49,311,200	105,059,900	154,371,100	4,740,171	....	....	....	....	159,111,271
18. Haddon Heights Boro	22,436,800	77,942,420	100,379,220	924,884	....	*370,100	....	370,100	100,934,004
19. Hi-Nella Boro	836,132	3,802,500	4,638,632	48,772	....	*20,000	....	20,000	4,667,404
20. Laurel Springs Boro	3,938,150	13,282,640	17,220,790	4,045,930	....	*188,300	....	188,300	21,078,420
21. Lawnside Boro	7,255,250	31,622,533	38,877,783	235,790	....	*57,400	....	57,400	39,056,173
22. Lindenwold Boro	40,724,450	129,197,300	169,921,750	1,918,005	....	*33,500	....	33,500	171,806,255
23. Magnolia Boro	14,231,680	39,823,850	54,055,530	357,717	....	....	....	....	54,413,247
24. Merchantville Boro	9,021,050	22,058,450	31,079,500	3,449,181	....	*63,800	....	63,800	34,464,881
25. Mt. Ephraim Boro	9,474,865	31,771,930	41,246,795	436,075	....	*41,500	....	41,500	41,641,370
26. Oaklyn Boro	10,004,800	37,031,100	47,035,900	252,145	....	....	....	....	47,288,045
27. Pennsauken	130,026,250	390,587,600	520,613,850	5,329,948	....	....	....	....	525,943,798
28. Pine Hill Boro	24,259,300	60,127,875	84,387,175	871,699	....	....	....	....	85,258,874
29. Pine Valley	658,000	1,159,700	1,817,700	58,421	....	....	....	....	1,876,121
30. Runnemede Boro	22,374,100	72,261,500	94,635,600	1,519,028	....	....	....	....	96,154,528
31. Somerdale Boro	6,685,630	32,277,335	38,962,965	316,752	....	*202,225	....	202,225	39,077,492
32. Stratford Boro	28,504,700	71,693,200	100,197,900	1,251,430	....	....	....	....	101,449,330
33. Tavistock Boro	357,000	545,100	902,100	6,299	....	....	....	....	908,399
34. Voorhees Twp.	74,588,523	212,631,925	287,220,448	2,707,140	....	*12,500	....	12,500	289,915,088
35. Waterford Twp.	40,871,140	84,002,250	124,873,390	1,828,932	....	*382,800	....	382,800	126,319,522
36. Winslow Twp.	80,234,500	173,621,300	253,855,800	13,722,377	....	*220,000	....	220,000	267,358,177
37. Woodlynne Boro	3,839,650	11,850,000	15,689,650	98,396	....	....	....	....	15,788,046
Totals	$1,327,984,020	$3,815,701,023	$5,143,685,043	$112,792,100	....	$3,387,306	$1,647,226	$5,034,531	$5,251,442,612

*Residential Abatement.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Audubon Boro	$4.87	72.97	....	....	$ 40,008,821	$ 137,903,048	$ 161,038,785	....	....
2. Audubon Park	4.60	100.00	....	....	219,521	4,095,061	4,782,082	....	....
3. Barrington Boro	5.50	66.21	$ 4,115	....	42,561,441	113,305,839	132,314,949	....	....
4. Bellmawr Boro	3.75	92.65	29,882	....	16,231,907	184,012,393	214,883,810	....	....
5. Berlin Boro	3.43	86.05	5,479	....	16,719,294	110,560,805	129,109,386	....	....
6. Berlin Twp.	4.22	77.75	....	....	17,257,083	76,368,481	89,180,679	....	....
7. Brooklawn Boro	3.41	90.29	....	....	3,738,988	29,678,650	34,657,782	....	....
8. Camden City	12.29	55.52	2,465,244	....	256,535,455	531,088,355	620,188,061	....	....
9. Cherry Hill Twp.	4.32	77.84	....	....	365,281,169	1,535,897,068	1,793,571,662	....	....
10. Chesilhurst Boro	3.40	100.06	....	....	173,656	15,809,267	18,461,550	....	....
11. Clementon Boro	4.20	88.77	....	....	8,379,301	66,958,146	78,191,590	....	....
12. Collingswood Boro	5.99	54.76	....	....	90,342,931	198,374,637	231,655,513	....	....
13. Gibbsboro	3.94	81.93	....	....	8,440,678	39,316,447	45,912,494	....	....
14. Gloucester City	3.54	91.62	12,826	....	24,580,361	154,020,304	179,860,004	....	....
15. Gloucester Twp.	4.20	76.34	....	....	156,627,363	651,861,577	761,223,181	....	....
16. Haddon Twp.	3.49	90.43	1,270	....	27,408,625	254,707,399	297,439,186	....	....
17. Haddonfield Boro	6.63	49.98	....	....	157,819,496	316,930,767	370,101,653	....	....
18. Haddon Heights Boro	4.34	74.68	6,580	....	35,315,445	136,256,029	159,115,450	....	....
19. Hi-Nella Boro	8.89	48.70	....	....	4,998,879	9,666,283	11,287,977	....	....
20. Laurel Springs Boro	5.64	58.76	....	....	12,284,413	33,362,833	38,960,054	....	....
21. Lawnside Boro	4.52	77.39	....	....	12,662,698	51,718,871	60,395,650	....	....
22. Lindenwold Boro	3.50	94.41	32	....	10,884,724	182,691,011	213,340,742	....	....
23. Magnolia Boro	3.93	87.61	....	....	8,691,132	63,104,379	73,691,283	....	....
24. Merchantville Boro	6.64	52.79	2,113	....	28,556,012	63,023,006	73,596,259	....	....
25. Mt. Ephraim Boro	5.07	61.40	36	....	26,927,270	68,568,676	80,072,315	....	....
26. Oaklyn Boro	4.29	79.45	6,214	....	12,978,011	60,272,270	70,384,037	....	....
27. Pennsauken	3.97	83.85	130,321	....	135,532,204	661,606,323	772,602,785	....	....
28. Pine Hill Boro	3.33	99.59	....	....	645,788	85,904,662	100,316,728	....	....
29. Pine Valley	3.63	120.43	....	286,043	....	1,590,078	1,856,843	....	....
30. Runnemede Boro	3.86	83.05	....	....	21,553,952	117,708,580	137,456,330	....	....
31. Somerdale Boro	6.71	54.74	....	....	33,259,508	72,337,000	84,472,844	....	....
32. Stratford Boro	3.32	89.67	....	....	13,484,207	114,933,537	134,215,723	....	....
33. Tavistock Boro	1.96	102.06	....	....	88,149	996,548	1,163,737	....	....
34. Voorhees Twp.	3.27	84.43	....	....	58,118,812	348,033,900	406,422,901	....	....
35. Waterford Twp.	3.08	97.47	360	....	4,246,567	130,566,449	152,471,339	....	....
36. Winslow Twp.	2.97	95.97	6,469	....	17,852,789	285,217,435	333,067,834	....	....
37. Woodlynne Boro	6.59	68.22	....	....	7,520,464	23,308,510	27,218,936	....	....
Totals	....	....	$2,670,941	$286,043	$1,677,927,114	$6,931,754,624	$8,094,682,142	....	....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Audubon Boro	$ 3,547.45		$ 1,606,840.40		$ 45,162.71	$ 2,544,338.25			
2. Audubon Park			47,820.82	$ 1,101.18	1,341.12	49,000.00			
3. Barrington Boro	22,473.24		1,300,676.25	30,468.43	37,107.22	1,825,401.00			
4. Bellmawr Boro	56,816.25		2,092,021.85	49,481.72	60,263.34	2,098,891.00	B$ 1,001,512.50		
5. Berlin Boro	11,255.09		1,279,838.77	29,730.28	36,208.23	995,943.07	L 617,772.63		
6. Berlin Twp.	4,258.54		887,548.25	20,535.81	25,010.38	595,484.00	L 531,856.52		
7. Brooklawn Boro			346,577.82	7,980.72	9,719.64	339,409.00			
8. Camden City	77,768.83		6,124,111.78		173,929.17	10,166,159.50			
9. Cherry Hill Twp.	423,217.54		17,512,499.08			30,027,436.63			
10. Chesilhurst Boro	493.73		184,121.85	4,251.18	5,177.47	152,547.35	L 133,625.30		
11. Clementon Boro	4,614.90		777,301.00	18,005.33	21,928.53	641,082.50	L 526,200.21		
12. Collingswood Boro	5,495.56		2,311,059.57		64,966.92	3,001,950.00			
13. Gibbsboro	18,891.70		440,233.24	10,572.36	12,875.98	346,433.57	L 232,121.42		
14. Gloucester City	32,337.20		1,766,262.84		50,441.05	2,213,996.50			
15. Gloucester Twp.	36,397.33		7,575,834.48	175,288.38	213,482.12	6,984,731.48	B 2,864,729.55		
16. Haddon Twp.	191,215.56		2,783,176.30	68,491.91	83,415.68	4,097,647.25			
17. Haddonfield Boro	4,594.26		3,696,422.27		103,793.59	5,659,680.50			
18. Haddon Heights Boro	532.50		1,590,622.00		44,623.32	2,161,416.50			
19. Hi-Nella Boro			112,879.77	2,598.31	3,165.67	224,573.05			
20. Laurel Springs Boro			389,600.54	8,971.41	10,926.20	558,445.00			
21. Lawnside Boro	18,910.78		585,045.72	13,907.43	16,937.73	939,454.65			
22. Lindenwold Boro	8,255.68		2,125,151.74	49,126.40	59,830.59	1,245,109.50	L 1,358,826.35		
23. Magnolia Boro	587.89		736,324.94	16,969.04	20,666.44	599,733.23	S 352,039.39		
24. Merchantville Boro	2,526.21		733,436.38	16,947.16	20,639.79	1,068,943.00			
25. Mt. Ephraim Boro	458.64		800,264.51	18,438.41	22,455.97	851,069.00			
26. Oaklyn Boro	354.63		703,485.74	16,207.47	19,738.93	931,097.35			
27. Pennsauken	132,518.48		7,593,509.37		216,673.49	10,603,643.50			
28. Pine Hill Boro	54,998.88		948,168.40	23,100.13	28,133.44	673,468.50	L 669,293.81		
29. Pine Valley			18,568.43	427.58	520.74				
30. Runnemede Boro	7,085.36		1,367,477.94		38,549.10	1,213,643.45	B 665,191.48		
31. Somerdale Boro	2,049.99		842,678.45	19,451.73	23,690.09	813,450.00	S 493,614.50		
32. Stratford Boro	30,379.26		1,311,777.97		37,640.29	1,115,149.00	S 724,325.11		
33. Tavistock Boro			11,637.37	267.98	326.37				
34. Voorhees Twp.	11,210.06		4,053,018.95	93,587.81	113,979.74	2,910,965.75	L 1,782,077.95		
35. Waterford Twp.	10,686.20		1,514,027.19		42,760.00	1,173,886.54	L 921,441.47		
36. Winslow Twp.	17,205.62		3,313,472.72	76,697.19	93,407.60	2,577,329.50	L 1,660,851.30		
37. Woodlynne Boro	637.13		271,552.23	6,267.65	7,633.35	428,719.00			
Totals	$1,191,774.49		$79,755,046.93	$778,873.00	$1,767,122.00	$101,890,228.12	$14,755,279.49		

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Audubon Boro	$ 569,534.86	$ 4,765,876.22	$ 13,407,900	$ 374,000.00	$ 921,317.70	$ 86,000.00	$ 1,381,317.70	$ 103,400.00	$ 44,150.00
2. Audubon Park	79,063.00	178,326.12	993,700	27,598.21	60,440.79		88,039.00		
3. Barrington Boro	700,000.00	3,893,652.90	22,474,800	131,052.00	706,948.00	34,000.00	872,000.00	49,000.00	35,650.00
4. Bellmawr Boro	992,370.00	6,294,540.41	22,208,400	450,000.00	1,130,419.36	136,090.06	1,716,509.42	78,600.00	60,550.00
5. Berlin Boro	254,167.56	3,213,660.54	17,616,270	136,422.00	713,959.48	110,000.00	960,381.48	30,200.00	22,150.00
6. Berlin Twp.	433,787.23	2,494,222.19	6,158,550		849,397.05	148,700.00	998,097.05	36,000.00	17,300.00
7. Brooklawn Boro	120,926.00	884,613.18	5,929,400	80,400.00	297,325.00	20,000.00	397,725.00	27,600.00	9,550.00
8. Camden City	16,997,190.64	33,461,391.09	149,742,372		28,864,747.70	1,820,000.00	30,684,747.70	647,200.00	113,700.00
9. Cherry Hill Twp.	3,050,000.00	50,589,935.71	278,122,498	2,635,640.00	8,318,323.00	1,500,000.00	12,453,963.00	178,600.00	271,050.00
10. Chesilhurst Boro	51,108.91	530,832.06	2,046,100	50,000.00	172,040.86	78,000.00	300,040.86	9,000.00	2,950.00
11. Clementon Boro	478,000.00	2,462,517.57	7,429,285	143,269.00	324,997.00	100,000.00	568,266.00	40,800.00	17,200.00
12. Collingswood Boro	1,100,400.00	6,478,376.49	16,426,750	310,000.00	1,037,000.00	220,000.00	1,567,000.00	107,800.00	52,000.00
13. Gibbsboro	174,000.00	1,216,236.57	2,014,500	100,000.00	209,000.00	30,000.00	339,000.00	12,600.00	12,250.00
14. Gloucester City	557,092.63	4,587,793.02	19,420,900	500,000.00	2,192,438.05	450,000.00	3,142,438.05	158,600.00	43,450.00
15. Gloucester Twp.	2,993,212.57	20,807,278.58	107,494,075	15,972.35	3,822,609.03	1,029,053.00	4,867,634.38	145,800.00	139,700.00
16. Haddon Twp.	895,000.00	7,927,731.14	29,259,650	214,765.00	1,090,235.00	200,000.00	1,505,000.00	136,400.00	72,100.00
17. Haddonfield Boro	1,086,730.00	10,546,626.36	58,022,400	670,000.00	1,043,270.00	175,000.00	1,888,270.00	52,400.00	52,500.00
18. Haddon Heights Boro	581,454.96	4,378,116.78	21,962,930	219,000.00	880,405.97	25,000.00	1,124,405.97	66,200.00	40,950.00
19. Hi-Nella Boro	71,878.00	415,094.80	3,233,850	40,000.00	107,000.00	8,122.00	155,122.00	2,800.00	2,850.00
20. Laurel Springs Boro	221,300.00	1,189,243.15	2,392,500	61,491.00	194,746.00	12,000.00	268,237.00	16,000.00	9,550.00
21. Lawnside Boro	210,513.00	1,765,858.53	3,798,850	185,000.00	426,647.00	90,000.00	701,647.00	21,800.00	8,650.00
22. Lindenwold Boro	1,175,622.62	6,013,667.20	20,701,150	309,000.00	1,195,577.38	200,000.00	1,704,577.38	55,600.00	41,250.00
23. Magnolia Boro	413,500.00	2,139,233.04	6,941,434	191,000.00	354,285.00	40,000.00	585,285.00	34,000.00	20,250.00
24. Merchantville Boro	447,559.00	2,287,525.33	6,065,300	177,292.00	619,608.00	18,000.00	814,900.00	22,800.00	13,350.00
25. Mt. Ephraim Boro	420,000.00	2,112,227.89	3,235,900	184,205.67	418,794.33	46,000.00	649,000.00	72,000.00	25,550.00
26. Oaklyn Boro	360,489.00	2,031,018.49	4,806,100	120,000.00	357,900.00	35,000.00	512,900.00	50,800.00	18,650.00
27. Pennsauken	2,470,792.00	20,884,618.36	55,482,100		7,338,008.00	905,000.00	8,243,008.00	298,800.00	151,750.00
28. Pine Hill Boro	501,259.00	2,843,423.28	23,917,100	111,800.00	820,789.00	105,000.00	1,037,589.00	42,000.00	23,700.00
29. Pine Valley	48,443.00	67,959.75		3,000.00	3,759.00		6,759.00		
30. Runnemede Boro	429,000.00	3,713,861.97	13,633,000	205,890.00	797,650.00	90,000.00	1,093,540.00	80,200.00	45,900.00
31. Somerdale Boro	429,000.00	2,621,884.77	5,232,459	66,000.00	529,325.00	69,675.00	665,000.00	28,600.00	26,100.00
32. Stratford Boro	178,192.00	3,367,084.37	19,861,500	200,000.00	658,287.00	65,000.00	923,287.00	30,600.00	41,250.00
33. Tavistock Boro	5,636.00	17,867.72	312,500	1,709.48	3,174.52		4,884.00		
34. Voorhees Twp.	533,450.00	9,487,080.20	35,413,550	925,000.00	1,246,630.00	325,000.00	2,496,630.00	24,000.00	33,150.00
35. Waterford Twp.	240,000.00	3,892,115.20	22,558,570	491,000.00	952,420.06	160,000.00	1,603,420.06	47,600.00	28,350.00
36. Winslow Twp.		7,941,558.31	90,760,800					103,400.00	55,000.00
37. Woodlynne Boro	326,600.00	1,040,772.23	1,703,200	95,000.00	162,100.00	19,000.00	276,100.00	36,400.00	9,600.00
Totals	$39,597,271.98	$236,543,821.52	$1,100,780,343	$9,425,506.71	$68,821,574.28	$8,349,640.06	$86,596,721.05	$2,847,600.00	$1,562,100.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $40,163,886.40

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes 1.16776814

Net County Taxes Apportioned (12 A III) $79,755,046.93

‡Adjustments (Net Total 12 A IIb) ± .... $ 1,191,774.49

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $80,946,821.42

Library Rate: .... .026890426

Health Rate: .... .032749604

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1981

TAXING DISTRICT	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1. Avalon Boro	$ 129,937,900	$ 136,772,150	$ 266,710,050	$ 1,859,841					$ 268,569,891
2. Cape May City	41,407,400	72,579,700	113,987,100	1,074,159					115,061,259
3. Cape May Point Boro	10,520,400	9,299,100	19,819,500	42,792					19,862,292
4. Dennis Township	20,992,305	28,295,610	49,287,915	823,003		*$1,000		$1,000	50,109,918
5. Lower Township	89,695,075	190,291,740	279,986,815	5,003,462					284,990,277
6. Middle Township	65,706,650	132,934,100	198,640,750	3,846,359					202,487,109
7. North Wildwood City	64,323,820	114,146,960	178,470,780	650,114					179,120,894
8. Ocean City	315,314,716	364,780,744	680,095,460	3,989,730					684,085,190
9. Sea Isle City	95,231,250	116,176,000	211,407,250	1,080,435					212,487,685
10. Stone Harbor Boro	91,374,690	88,194,530	179,569,220	380,897					179,950,117
11. Upper Township	51,369,250	95,487,380	146,856,630	2,381,935					149,238,565
12. West Cape May Boro	5,284,340	8,310,300	13,594,640	178,670					13,773,310
13. West Wildwood Boro	4,399,950	7,318,185	11,718,135	52,902					11,771,037
14. Wildwood City	74,400,900	109,368,340	183,769,240	4,616,126					188,385,366
15. Wildwood Crest Boro	70,872,400	131,259,500	202,131,900	973,618					203,105,518
16. Woodbine Boro	2,709,500	10,530,800	13,240,300	800,616					14,040,916
Totals	$1,133,540,546	$1,615,745,139	$2,749,285,685	$27,754,659		$1,000		$1,000	$2,777,039,344

*Equalized Difference not shown in col. 10(a).

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Avalon Boro	$1.70	58.93	....	....	$ 188,565,443	$ 457,135,334	$ 1,924,208.64	....	....
2. Cape May City	3.22	73.57	$11,473	....	*46,334,264	161,406,996	679,406.54	....	....
3. Cape May Point Boro	1.58	66.32	....	$578	10,083,481	29,945,773	126,050.01	....	....
4. Dennis Township	3.12	63.37	37	....	29,384,799	79,494,754	334,615.33	....	....
5. Lower Township	2.88	77.58	211	....	88,026,099	373,016,587	1,570,129.64	....	....
6. Middle Township	2.78	83.83	9,448	....	42,115,936	244,612,493	1,029,641.44	....	....
7. North Wildwood City	3.02	64.25	....	....	104,194,503	283,315,397	1,192,552.60	....	....
8. Ocean City	2.25	64.79	16,972	....	*383,659,798	1,067,761,960	4,494,504.43	....	....
9. Sea Isle City	1.62	78.70	....	....	58,596,568	271,084,253	1,141,068.35	....	....
10. Stone Harbor Boro	1.63	67.96	....	....	86,442,349	266,392,466	1,121,319.32	....	....
11. Upper Township	90	72.24	2,381	....	57,905,029	207,145,975	871,934.51	....	....
12. West Cape May Boro	3.62	55.11	5,274	....	11,300,574	25,079,158	105,565.09	....	....
13. West Wildwood Boro	3.57	61.15	....	....	7,552,707	19,323,744	81,338.96	....	....
14. Wildwood City	3.65	71.59	....	....	*84,302,057	272,687,423	1,147,816.53	....	....
15. Wildwood Crest Boro	2.33	66.75	....	....	108,248,836	311,354,354	1,310,576.31	....	....
16. Woodbine Boro	3.17	85.94	93	....	2,909,101	16,950,110	71,347.69	....	....
Totals	....	....	$45,889	....	*$1,309,621,544	$4,086,706,777	$17,202,075.39	....	....

*Reflects Amounts Added Pursuant to N.J.S.A. 55:14J-30(b).

Amounts 1) $1,471,995 Cape May City 2) 348,975 Ocean City 3) 830,992 Wildwood City 4) 2,651,962 Total

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Boro	$ 151.72		$ 1,924,056.92	$114,275.50		$ 796,501.50			
2. Cape May City	6,480.72		672,925.82	39,994.49		627,822.00	$ 937,929.81		
3. Cape May Point Boro	6.82		126,043.19	7,485.95		41,435.00			
4. Dennis Township	1,895.64		332,719.69	19,774.69		1,208,262.50			
5. Lower Township		$2,040.21	1,572,169.85	93,363.80		2,640,997.80	2,592,181.16		
6. Middle Township	90.82		1,029,550.62	61,147.99		4,156,141.00			
7. North Wildwood City	321.18		1,192,231.42	70,811.03		1,353,317.00			
8. Ocean City	3,868.43		4,490,636.00			4,731,964.00		$145,600.00	
9. Sea Isle City	489.96		1,140,578.39	67,743.21		858,566.00		41,695.00	
10. Stone Harbor Boro		173.13	1,121,492.45	66,609.12		375,636.00			
11. Upper Township	3,074.92		868,859.59	51,615.35		422,175.00			
12. West Cape May Boro			105,565.09	6,269.79		114,017.00	181,517.53		
13. West Wildwood Boro	18[illegible]		81,158.90	4,821.31		100,479.50			
14. Wildwood City	1,417[illegible]		1,146,399.45	68,090.85		1,592,124.00		110,747.50	
15. Wildwood Crest Boro		1,109.60	1,311,685.91	77,897.86		1,562,736.38			
16. Woodbine Boro	227.41		71,120.28	4,224.39		273,394.75			
Totals	$18,204.76	$3,322.94	$17,187,193.57	$754,125.33		$20,855,569.43	$3,711,628.50	$298,042.50	

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Avalon Boro	$ 1,724,218.00	$ 4,559,051.92	$ 32,415,650	$ 678,200.00	$ 953,979.62	$ 135,000.00	$ 1,767,179.62	$ 16,400	$ 9,150
2. Cape May City	1,421,224.20	3,699,896.32	39,377,900	958,641.85	1,199,110.95	231,000.00	2,388,752.80	35,800	14,650
3. Cape May Point Boro	139,741.37	314,705.51	3,174,300	25,000.00	106,066.32	13,400.00	144,466.32	7,400	1,650
4. Dennis Township	....	1,560,756.88	9,302,640	556,000.00	346,812.84	150,000.00	1,052,812.84	36,600	11,950
5. Lower Township	1,311,890.80	8,210,603.41	31,728,900	390,000.00	1,437,769.36	650,000.00	2,477,769.36	314,200	69,500
6. Middle Township	382,723 7	5,629,583.18	47,932,045	876,000.00	2,225,014.87	350,000.00	3,451,014.87	120,600	35,050
7. North Wildwood City	2,786,253.83	5,402,613.28	9,553,000	335,000.00	1,321,821.43	516,000.00	2,172,821.43	75,400	18,150
8. Ocean City	6,044,863.00	15,413,063.00	40,293,385	970,116.00	3,970,808.00	362,000.00	5,302,924.00	108,000	49,900
9. Sea Isle City	1,329,452.12	3,438,034.72	21,989,450	500,000.00	922,719.88	125,000.00	1,547,719.88	32,400	11,200
10. Stone Harbor Boro	1,363,068.58	2,926,806.15	34,561,800	190,000.00	711,522.06	33,800.00	935,322.06	12,200	6,000
11. Upper Township	....	1,342,649.94	7,868,300	2,138,509.00	2,144,349.94	70,000.00	4,352,858.94	44,600	28,000
12. West Cape May Boro	90,903.85	498,273.26	459,400	19,000.00	105,025.33	50,000.00	174,025.33	12,800	2,900
13. West Wildwood Boro	234,000.00	420,459.71	161,650	31,000.00	74,525.00	19,000.00	124,525.00	8,200	1,400
14. Wildwood City	3,948,732.34	6,866,094.14	27,460,000	400,000.00	2,766,021.50	700,000.00	3,866,021.50	42,600	10,550
15. Wildwood Crest Boro	1,773,111.17	4,725,431.32	14,669,300	498,600.00	1,265,904.70	321,130.65	2,085,635.35	39,200	18,800
16. Woodbine Boro	98,781.01	445,500.43	11,046,425	67,510.00	206,385.36	87,000.00	360,895.36	13,600	4,100
Totals	$22,646,943.84	$65,453,503.17	$331,994,145	$8,633,576.85	$19,757,837.16	$3,813,330.65	$32,204,744.66	$920,000	$292,950

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the county Budget .... $ 9,817,100.50

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .4209275666

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12 A III) $17,187,193.57

‡Adjustments (Net Total 12 A IIb)± .... +14,881.82

Total County Taxes Apportioned (including Adjustments—Total 12 A I) $17,202,075.39

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1981

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1. Bridgeton	$ 23,760,450	††150,827,550	††174,588,000	$ 5,487,692		$*1,198,600		$1,198,600	$ 178,877,092
2. Commercial	9,184,034	13,271,950	22,455,984	1,252,945					23,708,929
3. Deerfield	5,744,400	19,998,400	25,742,800	831,980					26,574,780
4. Downe	7,869,600	11,162,500	19,032,100	704,103					19,736,203
5. Fairfield	6,261,300	23,508,700	29,770,000	636,571					30,406,571
6. Greenwich	5,083,000	11,381,300	16,464,300	381,100					16,845,400
7. Hopewell	12,882,100	51,062,600	63,944,700	1,222,946					65,167,646
8. Lawrence	9,218,640	12,400,150	21,618,790	839,472					22,458,262
9. Maurice River	9,478,121	16,006,063	25,484,184	663,947					26,148,131
10. Millville	46,443,300	194,915,350	241,358,650	4,819,223					246,177,873
11. Shiloh	604,290	3,810,110	4,414,400	190,079					4,604,479
12. Stow Creek	4,906,600	13,234,700	18,141,300	608,160					18,749,460
13. Upper Deerfield	15,607,900	61,118,600	76,726,500	1,294,382		2,300			78,020,882
14. Vineland	135,478,100	‡‡472,057,300	‡‡607,535,400	14,810,799	*2,000	*234,000	*1,422,700	1,661,000	620,685,139
Totals	$292,521,835	1,054,755,273	1,347,277,108	$33,743,399	$2,000	$1,434,900	$1,422,700	$2,859,000	$1,378,160,907

*Abatements and Exemptions

#Includes $1,198,600. abatement, PL 1975, C. 104 & P.L. 1977, C.12.

##Includes $234,000. abatement, P.L. 1975, C. 104 & P.L. 1977, C. 12 and includes $1,427,000. exemptions, N.J.S.A. 54:4-3.59, 54:4-3.48 and 54:4-3.56.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bridgeton	2.72	$121.99	$ 38,656	***$15,631,450		$ 163,284,298	$ 1,606,142.19		
2. Commercial	4.09	64.86	117		$ 13,466,864	37,175,910	365,679.97		
3. Deerfield	3.47	75.20			[illegible]186,658	36,061,438	354,717.50		
4. Downe	3.63	84.66	164		4,419,984	24,156,351	237,613.38		
5. Fairfield	4.02	69.54	1,312		13,734,881	44,142,764	434,209.27		
6. Greenwich	3.17	99.66			634,194	17,479,594	171,937.62		
7. Hopewell	2.29	113.26		6,096,884		59,070,762	581,048.17		
8. Lawrence	5.27	79.46	3,164		6,524,465	28,985,891	285,119.04		
9. Maurice River	5.63	52.06	8,680		25,321,945	51,478,756	506,369.58		
10. Millville	3.89	78.70	83,015		80,894,397	327,155,285	3,218,055.34		
11. Shiloh	2.85	98.40			234,766	4,839,245	47,601.12		
12. Stow Creek	2.57	103.24			251,284	19,000,744	186,900.38		
13. Upper Deerfield	3.18	72.53	3,152		33,652,051	111,676,085	1,098,499.21		
14. Vineland	3.44	88.43	84,255		***106,972,982	727,742,436	7,158,421.52		
Totals			$222,515	$21,728,334	$295,594,471	$1,652,249,559	$16,252,314.29		

***Excludes abatement & exemptions.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton	$ 3,781.40		$ 1,602,360.79		$ 75,354.46	$ 1,652,798.95			
2. Commercial	720.81		364,959.16		17,156.40	586,353.00			
3. Deerfield	1,541.20		353,176.30		16,542.08	341,421.00	$ 208,594.64		
4. Downe	1,340.50		236,272.88		11,147.97	468,394.75			
5. Fairfield	1,706.65		432,502.62		20,371.55	489,279.00	262,622.08		
6. Greenwich	649.92		171,287.70		8,066.70	238,598.00	101,559.16		
7. Hopewell	506.00		580,542.17		27,260.71	516,876.50	362,328.46		
8. Lawrence	2,467.77		282,651.27		13,376.77	711,189.50			
9. Maurice River	1,355.00		505,014.58		23,757.05	749,017.00			
10. Millville	5,500.84		3,212,554.50		150,979.67	4,323,130.83		231,781.27	
11. Shiloh	88.00		47,513.12		2,233.28	53,208.00	28,266.66		
12. Stow Creek	33.60		186,866.78		8,768.70	176,168.38	109,973.17		
13. Upper Deerfield	19,242.24		1,079,256.97		51,537.66	88,829.41	558,759.71		
14. Vineland	24,147.56		7,134,274.06			9,933,350.00		563,659.51	
Totals	$63,081.39		$16,189,232.90		$426,653.00	$21,028,612.32	$1,632,103.88	$795,440.78	

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bridgeton	$1,520,300.00	$ 4,850,814.20	$ 74,279,950	$ 800,000.00	$ 2,794,700.00	$ 325,000.00	$ 3,919,700.00	$129,400	$ 42,600
2. Commercial	....	968,468.56	5,115,600	189,927.00	468,140.73	89,859.27	747,927.00	57,900	12,900
3. Deerfield	....	919,834.02	5,090,400	242,000.00	262,000.00	71,000.00	575,000.00	23,200	5,900
4. Downe	....	715,815.60	4,962,302	125,000.00	243,619.22	103,575.78	472,195.00	27,400	6,150
5. Fairfield	15,203.28	1,219,978.53	2,552,800	190,352.78	562,704.88	265,000.00	1,018,057.66	38,800	11,250
6. Greenwich	14,382.86	533,894.42	1,311,800	41,485.80	65,610.25	50,000.00	157,096.05	8,800	2,500
7. Hopewell	....	1,487,007.84	17,418,000	310,000.00	244,000.00	101,000.00	655,000.00	24,000	12,900
8. Lawrence	175,000.00	1,182,217.54	2,843,925	195,300.00	196,700.00	135,000.00	527,000.00	21,400	5,000
9. Maurice River	193,271.01	1,471,059.64	20,361,972	179,000.00	404,365.52	120,000.00	703,365.52	39,200	10,600
10. Millville	1,650,561.14	9,569,007.41	46,272,050	413,000.00	3,811,528.59	400,000.00	4,624,528.59	180,600	78,200
11. Shiloh	....	131,219.06	294,700	17,000.00	45,968.36	13,000.00	75,968.36	6,200	1,600
12. Stow Creek	....	481,777.03	1,139,200	101,847.91	154,444.83	29,000.00	265,292.74	12,000	3,000
13. Upper Deerfield	....	2,478,383.75	10,837,900	754,954.77	1,217,468.69	275,000.00	2,247,423.46	44,800	19,700
14. Vineland	3,667,275.61	21,298,559.18	168,342,900	1,400,000.00	7,914,198.23	75,000.00	9,389,198.23	330,000	121,700
Totals	$7,235,993.90	$47,308,036.78	$360,823,499	$4,959,868.26	$18,385,449.30	$2,052,435.05	$25,397,752.61	$943,700	$334,000

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$15,595,025.51
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ .983647670
Net County Taxes Apportioned (12 A III)	$16,189,232.90
‡Adjustments (Net Total 12 A IIb)±	63,061.39
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	16,252,314.29

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes	$ 426,653.00
Rate per $100 to be applied to Col. II for apportionment of Local Health Service Taxes	$ 0461492388

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Belleville Town	$ 145,802,700	$ 293,055,400	$ 438,858,100	$ 6,017,100					$ 444,875,200
2. Bloomfield Town	150,032,800	289,222,900	439,255,700	5,514,600					444,770,300
3. Caldwell Boro	37,393,500	66,592,400	103,985,900	3,565,400					107,551,300
4. Cedar Grove Twp.	87,319,200	149,373,400	236,692,600	1,280,000					237,972,600
5. East Orange City	100,929,600	273,942,500	374,872,100	22,263,500	33,600			$ 33,600	397,102,000
6. Essex Fells Boro	24,710,100	43,012,000	67,722,100	229,800					67,951,900
7. Fairfield Boro	112,714,800	223,717,900	336,432,700	7,544,600					343,977,300
8. Glen Ridge Boro	29,324,600	51,307,500	80,632,100	566,700					81,198,800
9. Irvington Town	83,692,200	224,860,800	308,553,000	13,890,900					322,443,900
10. Livingston Twp.	281,206,800	473,444,600	754,651,400	8,934,400	16,800			16,800	763,569,000
11. Maplewood Twp.	200,498,800	344,139,800	544,638,600	3,575,800					548,214,400
12. Millburn Twp.	268,133,100	478,435,700	746,568,800	6,554,300					753,123,100
13. Montclair Town	114,496,700	342,902,800	457,399,500	7,287,500	512,300				464,687,000
14. Newark City	250,728,700	702,206,200	952,934,900	94,011,200	2,891,900		$344,900	3,749,100	1,043,197,000
15. North Caldwell Boro	30,674,000	61,315,700	91,989,700	350,300					92,340,000
16. Nutley Town	139,004,800	343,266,800	482,271,600	8,150,900					490,422,500
17. Orange City	28,184,600	96,073,800	124,258,400	2,109,300					126,367,700
18. Roseland Boro	48,335,600	118,189,300	166,524,900	959,400					167,484,300
19. South Orange Village	83,175,800	161,842,100	245,017,900	6,677,800	123,100			123,100	251,572,600
20. Verona Boro	49,533,900	122,468,200	172,002,100	1,071,800		$2,000		2,000	173,071,900
21. West Caldwell Boro	93,692,400	186,434,900	280,127,300	1,562,300					281,689,600
22. West Orange Town	151,854,300	300,747,300	452,601,600	5,915,700					458,517,300
Totals	$2,511,439,000	$5,346,552,000	$7,857,991,000	$208,033,300	$3,577,700	$2,000	$344,900	$3,924,600	$8,062,099,700

R—REVALUATION & REFLECTED

A—SOLAR ENERGY 54:4-3.113
B—CHAPTER 104 54:4-3.72
C—CHAPTER 12 54:4-3.95

(COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE
OF REAL PROPERTY IN EFFECT 100%)

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Belleville Town	$4.86	$ 84.60	$ 23,297	....	$ 102,293,543	$ 547,192,040	$ 6,620,678.10	....	....
2. Bloomfield Town	7.01	55.06	257,648	....	383,744,294	829,708,831	10,038,952.85	....	....
3. Caldwell Boro	5.09	69.89	....	....	47,873,901	155,425,201	1,880,546.76	....	....
4. Cedar Grove Twp.	3.38	76.06	1,343	....	80,478,609	318,452,552	3,853,074.76	....	....
5. East Orange City	8.80	83.88	431,977	6,457	93,312,672	497,292,811	6,016,928.94	....	....
6. Essex Fells Boro	4.74	59.05	....	....	47,091,691	115,043,591	1,391,954.78	....	....
7. Fairfield Boro	3.20	86.37	....	....	71,020,777	414,998,077	5,021,214.63	....	....
8. Glen Ridge Boro	9.51	46.74	30,197	....	92,762,398	173,991,395	2,105,185.98	....	....
9. Irvington Town	7.29	64.72	116,944	....	183,434,635	505,995,479	6,122,225.73	....	....
10. Livingston Twp.	3.87	72.81	....	6,274	295,175,599	1,058,738,325	12,810,065.10	....	....
11. Maplewood Twp.	3.46	118.35	27,325	-77,480,880	....	471,127,559	5,700,345.93	....	....
12. Millburn Twp.	3.66	70.67	31,589	....	325,383,344	1,078,538,033	13,049,629.07	....	....
13. Montclair Town	7.18	59.96	113,663	....	313,898,978	779,669,379	9,433,507.10	....	....
14. Newark City	10.11	54.95	19,615,043	3,073,648	1,118,322,032	2,252,255,230	27,250,865.91	....	....
15. North Caldwell Boro	6.46	49.96	....	....	92,913,915	185,253,915	2,241,455.37	....	....
16. Nutley Town	4.47	81.57	11,585	....	124,913,236	615,347,321	7,445,313.97	....	....
17. Orange City	10.55	59.71	227,270	....	96,043,193	230,750,963	2,791,940.92	....	....
18. Roseland Boro	3.80	75.10	1,825	....	80,367,165	227,853,290	2,756,880.91	....	....
19. South Orange Village	6.25	73.15	123,542	45,185	93,311,209	344,962,166	4,173,824.35	....	....
20. Verona Boro	6.81	52.19	....	1,832	162,108,050	335,178,118	4,055,443.55	....	....
21. West Caldwell Boro	4.37	75.48	....	....	97,785,836	379,475,436	4,591,413.12	....	....
22. West Orange Town	7.49	51.91	....	....	435,048,613	894,585,672	10,823,921.67	....	....
Totals	....	....	$21,013,248	$80,614,276	$4,317,283,690	$12,411,835,384	$150,175,369.50	....	....

**FOX LANCE
*NJSA 55:14J 30(B)

*CEDAR GROVE REBATE
SEC. 54:45 REV. STAT.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville Town	$ 132,670.46	....	$ 6,488,007.64	....	....	$ 9,054,919.00	....	....	....
2. Bloomfield Town	143,589.74	....	9,895,363.11	....	....	12,924,923.50	....	$ 104,909.75	....
3. Caldwell Boro	82,489.10	....	1,798,057.66	....	....	....	C $ 2,527,341.58	....	....
4. Cedar Grove Twp.	45,726.11	....	1,880,811.27	....	....	4,878,880.00	....	....	....
5. East Orange City	276,567.89	....	5,740,361.05	....	....	8,679,758.50	....	1,344,135.28	....
6. Essex Fells Boro	3,664.22	....	1,388,290.56	....	....	584,760.00	R 905,862.49	....	....
7. Fairfield Boro	114,862.21	....	4,906,352.42	....	....	1,919,731.75	R 3,037,645.71	....	....
8. Glen Ridge Boro	5,165.16	....	2,100,020.82	....	....	3,678,995.90	....	....	....
9. Irvington Town	149,102.84	....	5,973,122.89	....	....	7,740,989.00	....	71,465.40	....
10. Livingston Twp.	42,357.04	....	12,767,708.06	....	....	15,421,494.00	....	....	....
11. Maplewood Twp.	52,749.39	....	5,647,596.54	....	....	....	J 9,287,917.84	....	....
12. Millburn Twp.	15,279.36	....	13,034,349.71	....	....	10,596,547.13	....	....	....
13. Montclair Town	25,490.86	....	9,408,016.24	....	....	15,031,957.00	....	452,571.41	....
14. Newark City	587,470.39	....	26,663,395.52	....	....	34,000,000.00	....	2,753,496.88	....
15. North Caldwell Boro	22,495.03	....	2,218,960.34	....	....	1,339,477.00	R 1,410,209.35	....	....
16. Nutley Town	26,123.22	....	7,419,190.75	....	....	9,554,856.00	....	....	....
17. Orange City	45,458.05	....	2,746,482.87	....	....	3,763,659.50	....	137,081.00	....
18. Roseland Boro	6,155.58	....	2,750,725.33	....	....	1,268,749.50	R 1,444,651.62	....	....
19. South Orange Village	20,322.71	....	4,153,501.64	....	....	....	J 6,828,458.54	....	....
20. Verona Boro	35,851.52	....	4,019,592.03	....	....	5,966,465.12	....	....	....
21. West Caldwell Boro	45,499.28	....	,545,913.84	....	....	....	C 6,112,122.93	....	....
2. West Orange Town	53,598.49	....	10,770,323.18	....	....	16,041,010.50	....	....	....
Totals	$1,932,688.65	....	$146,316,143.47	....	....	$162,447,173.40	$31,554,210.06	$4,863,659.72	....

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Belleville Town	$ 6,057,120.30	$ 21,600,046.94	$ 67,563,500	$ 564,000.00	$ 4,337,070.81	$ 535,000.00	$ 5,436,070.81	$ 221,800	$ 96,400
2. Bloomfield Town	8,241,373.68	31,166,570.04	71,256,800	800,000.00	5,942,398.88	585,000.00	7,327,398.88	272,000	145,850
3. Caldwell Boro	1,142,707.88	5,468,107.12	49,274,700	472,000.00	1,033,980.66	90,000.00	1,595,980.66	22,600	20,300
4. Cedar Grove Twp.	1,271,005.33	8,030,696.60	72,795,900	561,076.00	1,570,324.61	75,000.00	2,206,400.61	40,000	52,950
5. East Orange City	19,174,311.30	34,938,566.13	174,566,700	....	19,739,441.93	2,550,000.00	22,289,441.93	151,200	63,800
6. Essex Fells Boro	341,033.00	3,219,946.05	10,543,300	302,000.00	406,633.66	45,484.34	754,118.00	1,600	8,000
7. Fairfield Boro	1,128,562.34	10,992,292.22	21,535,300	700,000.00	2,095,627.00	300,000.00	3,095,627.00	26,400	31,750
8. Glen Ridge Boro	1,940,993.79	7,720,010.51	32,264,400	130,000.00	740,394.31	51,000.00	921,394.31	19,400	28,650
9. Irvington Town	9,701,479.00	23,487,056.29	47,992,400	1,500,000.00	7,569,780.23	750,000.00	9,819,780.23	213,600	67,250
10. Livingston Twp.	1,306,193.40	29,495,395.46	120,524,800	1,356,549.03	3,933,174.73	490,000.00	5,779,723.76	61,400	129,900
11. Maplewood Twp.	4,028,872.26	18,964,386.64	71,184,800	562,000.00	2,730,945.71	380,000.00	3,672,945.71	118,000	84,050
12. Millburn Twp.	3,904,435.54	27,535,332.38	79,252,500	2,000,000.00	4,988,413.20	250,000.00	7,238,413.20	32,800	72,200
13. Montclair Town	8,457,303.40	33,349,848.05	93,295,500	1,928,473.84	5,513,032.59	500,000.00	7,941,506.43	127,400	89,400
14. Newark City	42,001,885.01	105,418,777.41	1,486,717,700	14,813,730.00	167,618,889.59	6,600,000.00	189,032,619.59	705,800	176,200
15. North Caldwell Boro	988,555.26	5,957,201.95	26,622,800	330,000.00	630,285.45	100,000.00	1,060,285.45	5,600	21,650
16. Nutley Town	4,941,762.44	21,915,809.19	37,362,800	700,000.00	2,955,308.34	183,000.00	3,838,308.34	175,600	112,250
17. Orange City	6,682,260.00	13,329,483.37	55,143,700	220,886.30	6,846,541.65	854,000.00	7,921,427.95	78,800	26,100
18. Roseland Boro	885,565.30	6,349,691.75	16,759,000	454,000.00	912,550.34	48,000.00	1,414,550.34	13,800	19,400
19. South Orange Village	4,735,086.42	15,717,046.60	60,705,200	1,051,344.00	2,186,436.59	250,000.00	3,487,780.59	34,600	45,750
20. Verona Boro	1,797,768.13	11,783,825.28	26,213,700	504,000.00	1,454,986.91	119,000.00	2,077,986.91	57,800	57,950
21. West Caldwell Boro	1,626,054.48	12,284,091.25	26,573,300	480,000.00	1,629,348.49	300,000.00	2,409,348.49	30,400	45,950
22. West Orange Town	7,526,768.37	34,338,102.05	73,557,800	1,622,619.50	5,680,368.96	580,000.00	7,882,988.46	137,000	139,450
Totals	$137,881,096.63	$483,062,283.28	$2,721,706,600	$31,052,678.67	$250,515,934.64	$15,635,484.34	$297,204,097.65	$2,547,600	$1,535,200

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $118,810,531.55

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes $1.209936847

Net County Taxes Apportioned (12 A III) $146,316,143.47

‡Adjustments (Net Total 12 A 11b)± .... $ 1,932,688.65

Total County Taxes Apportioned (including adjustments—Total 12 A I) $148,248,832.12

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1981

TAXING DISTRICT	1	2	3	4	5				6
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Clayton Boro	$ 17,738,600	$ 42,541,325	$ 60,279,925	$ 949,010	....	....	$ 114,125	$ 114,125	$ 61,114,810
2. Deptford Twp. R	146,956,200	289,717,400	436,673,600	3,578,246	....	....	....	....	440,251,846
3. East Greenwich Twp.	11,005,200	31,937,900	42,943,100	696,887	....	....	....	....	43,639,987
4. Elk Twp.	7,983,700	23,441,800	31,425,500	778,958	....	....	....	....	32,204,458
5. Franklin Twp.	44,340,500	86,397,500	130,738,000	2,839,553	....	....	....	....	133,577,553
6. Glassboro Boro	39,409,900	135,643,400	175,053,300	5,873,904	....	$ 64,200	....	64,200	180,863,004
7. Greenwich Twp.	7,973,100	101,661,760	109,634,860	480,925	....	....	....	....	110,115,785
8. Harrison Twp.	18,541,120	35,165,900	53,707,020	1,585,669	....	....	....	....	55,292,689
9. Logan Twp.	23,453,000	50,632,100	74,085,100	870,561	....	....	....	....	74,955,661
10. Mantua Twp.	30,572,500	79,106,900	109,679,400	2,413,731	....	....	....	....	112,093,131
11. Monroe Twp.	73,188,100	151,301,800	224,489,900	6,799,094	....	....	....	....	231,288,994
12. National Park Boro	6,772,700	21,602,000	28,374,700	178,383	....	....	....	....	28,553,083
13. Newfield Boro	4,657,600	21,480,700	26,138,300	382,689	....	....	....	....	26,520,989
14. Paulsboro Boro	19,006,400	73,092,300	92,098,700	1,970,214	....	....	....	....	94,068,914
15. Pitman Boro R	30,351,400	133,604,500	163,955,900	1,243,404	....	....	....	....	165,199,304
16. South Harrison Twp.	5,252,500	11,173,950	16,426,450	255,070	....	....	....	....	16,681,520
17. Swedesboro Boro	3,558,600	21,957,700	25,516,300	1,450,416	....	36,000	....	36,000	26,930,716
18. Washington Twp.	105,949,150	326,975,900	432,925,050	3,725,907	....	....	....	....	436,650,957
19. Wenonah Boro	5,051,050	18,335,450	23,386,500	215,968	....	....	....	....	23,602,468
20. West Deptford Twp.	68,493,350	199,458,650	267,952,000	1,625,291	....	56,100	9,294,800	9,350,900	260,226,391
21. Westville Boro	12,353,400	42,819,800	55,173,200	546,624	....	....	....	....	55,719,824
22. Woodbury City	26,502,700	57,771,900	84,274,600	5,051,813	....	145,500	....	145,500	89,180,913
23. Woodbury Heights Boro	17,687,700	42,075,300	59,763,000	659,837	....	....	....	....	60,422,837
24. Woolwich Twp.	11,580,300	16,989,700	28,570,000	876,137	....	....	....	....	29,446,137
Totals	$738,378,770	$2,014,885,635	$2,753,264,405	$45,048,291	....	$301,800	$9,408,925	$9,710,725	$2,788,601,971

R—REVALUED DISTRICTS

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Clayton Boro	$3.84	78.29	$ 924	$ 31,647	$ 18,317,840	$ 79,401,927	$ 484,610.07	....	....
2. Deptford Twp.	2.23	121.47	165	71,018,978	....	369,233,033	2,253,522.72	....	....
3. East Greenwich Twp.	3.66	57.56	206	....	33,208,153	78,848,346	469,024.92	....	....
4. Elk Twp.	3.26	70.94	119	....	13,659,627	45,864,204	279,920.85	....	....
5. Franklin Twp.	3.40	72.98	....	....	50,695,005	184,272,558	1,124,662.10	....	....
6. Glassboro Boro	3.14	94.77	27,360	3,543	17,142,283	198,029,104	1,208,621.78	....	....
7. Greenwich Twp.	4.26	44.76	29,994	....	155,570,725	265,716,504	1,621,735.13	....	....
8. Harrison Twp.	2.89	84.04	....	....	11,699,250	66,991,939	408,868.77	....	....
9. Logan Twp.	2.53	80.23	....	....	21,598,387	96,554,048	589,293.81	....	....
10. Mantua Twp.	3.42	76.37	441	....	36,282,676	148,376,248	905,577.82	....	....
11. Monroe Twp.	3.04	74.38	....	....	82,593,450	313,882,444	1,915,704.06	....	....
12. National Park Boro	3.42	86.26	....	....	4,740,708	33,293,791	203,200.44	....	....
13. Newfield Boro	2.48	112.37	218	2,192,163	....	24,329,044	148,486.32	....	....
14. Paulsboro Boro	2.80	89.38	1,008	....	15,313,565	109,383,487	667,595.13	....	....
15. Pitman Boro	2.41	116.63	362	18,918,923	....	146,280,743	892,788.43	....	....
16. South Harrison Twp.	3.96	57.46	12	....	13,039,181	29,720,713	181,393.04	....	....
17. Swedesboro Boro	2.80	105.67	7,047	....	1,354,436	28,292,199	172,674.46	....	....
18. Washington Twp.	2.67	89.53	....	....	55,135,338	491,786,295	3,001,496.32	....	....
19. Wenonah Boro	5.28	52.38	50	....	21,407,581	45,010,099	274,708.04	....	....
20. West Deptford Twp.	3.38	68.06	9,658	4,388,301	143,222,601	399,070,349	2,435,627.42	....	....
21. Westville Boro	3.19	84.66	20,090	....	11,621,505	67,361,419	411,123.80	....	....
22. Woodbury City	5.17	59.57	35,879	98,750	62,424,841	151,542,883	924,904.60	....	....
23. Woodbury Heights Boro	2.61	91.80	....	....	7,131,967	67,554,804	412,304.08	....	....
24. Woolwich Twp.	2.72	83.73	445	....	7,953,596	37,400,178	228,262.76	....	....
Totals	....	....	$133,978	$96,652,305	$784,112,715	$3,476,196,359	$21,216,106.87	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Clayton Boro	$ 17.75		$ 484,592.32	$ 13,933.87		$ 1,175,557.92			
2. Detford Twp.	9,707.80		2,243,814.92			6,183,389.00			
3. East Greenwich Twp.			469,024.92	13,486.24		606,122.50	K 505,850.34		
4. Elk Twp.	2,210.82		277,710.03	7,992.81		275,986.00	S 343,750.60		
5. Franklin Twp.	1,836.83		1,122,825.27	32,292.82		1,273,200.00	S 1,339,819.90		
6. Glassboro Boro	13,001.32		1,195,620.46	34,539.18		3,357,092.20			
7. Greenwich Twp.			1,621,735.13	46,631.01		2,498,136.00			
8. Harrison Twp.	2,181.40		406,687.37	11,722.96		556,125.00	C 586,548.14		
9. Logan Twp.	822.39		588,471.42	16,922.19		1,216,237.50			
10. Mantua Twp.	17,851.02		887,726.80	25,705.93		1,001,945.00	C 1,398,288.86		
11. Monroe Twp.	2,511.80		1,913,192.26			4,535,332.50			
12. National Park Boro	120.36		203,080.08	5,841.01		314,448.00	G 290,909.77		
13. Newfield Boro	1,640.88		146,845.44	4,238.58		331,813.00			
14. Paulsboro Boro	436.30		667,158.83			1,265,165.98			
15. Pitman Boro	12,089.93		880,698.50	25,472.39		1,960,036.24			
16. South Harrison Twp.	544.38		180,848.66	5,207.29		234,317.00	K 203,989.22		
17. Swedesboro Boro	1,114.20		171,560.26	4,946.47		*247,768.79	K 192,195.42		
18. Washington Twp.	2,623.61		2,998,872.71	86,262.66		7,138,635.00			
19. Wenonah Boro	192.96		274,515.08			294,597.15	G 442,893.17		
20. West Deptford Twp.	6,160.37		2,429,467.05			6,004,730.16			
21. Westville Boro	1,217.97		409,905.83			411,757.00	G 587,945.28		
22. Woodbury City	5,618.66		919,285.94			2,519,750.00			
23. Woodbury Heights Boro	162.50		412,141.58	11,852.50		362,126.00	G 612,769.80		
24. Woolwich Twp.	466.90		227,795.86	6,550.07		*340,885.56	K 218,496.09		
Totals	$82,530.15		$21,133,576.72	$353,598.00		$44,105,173.50	$6,723,456.59		

*CONSOLIDATED SCHOOLS

(C) Clearview Regional High School	$1,984,837.00
(G) Gateway Regional High School	1,934,518.02
(K) Kingsway Regional High School	1,120,531.07
(S) Southern Regional High School	1,683,570.50
	$6,723,456.59

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Clayton Boro	$ 670,342.41	$ 2,344,426.52	$ 14,264,500		$ 624,616.72	$ 183,000.00	$ 807,616.72	$ 33,100	$ 16,700
2. Detford Twp.	1,383,722.00	9,810,925.92	49,364,600	$ 286,000.00	2,729,553.37	465,000.00	3,480,553.37	111,800	96,100
3. East Greenwich Twp.		1,594,484.00	3,972,290	444,428.39	911,508.73	60,000.00	1,415,937.12	17,600	15,300
4. Elk Twp.	141,264.00	1,046,703.44	2,321,850	158,933.23	291,338.57	65,000.00	515,271.80	24,600	9,550
5. Franklin Twp.	762,265.57	4,530,423.56	11,210,400	280,000.00	1,504,642.06	380,000.00	2,164,642.06	94,200	36,700
6. Glassboro Boro	1,081,303.00	5,668,554.84	79,164,700	191,928.63	2,023,652.68	240,000.00	2,455,581.31	55,000	38,650
7. Greenwich Twp.	520,626.91	4,687,129.05	5,904,900	175,000.00	1,106,876.35	31,000.00	1,312,876.35	50,800	28,050
8. Harrison Twp.	34,176.00	1,595,259.47	7,372,900	138,644.65	413,934.71	140,000.00	692,579.36	16,800	10,950
9. Logan Twp.	72,000.00	1,893,631.11	2,661,600	156,155.28	491,824.72	30,000.00	677,980.00	14,400	9,650
10. Mantua Twp.	515,570.00	3,829,236.59	7,291,000	158,534.43	974,425.65	163,000.00	1,295,960.08	44,800	44,150
11. Monroe Twp.	571,094.67	7,019,619.43	20,295,600	640,005.21	3,524,694.44	425,000.00	4,589,699.65	140,200	70,500
12. National Park Boro	160,900.00	975,178.86	6,902,000	160,023.41	431,026.59	65,000.00	656,050.00	27,600	16,200
13. Newfield Boro	172,386.43	655,283.45	1,763,800	74,897.80	199,704.57	30,000.00	304,602.37	16,800	4,200
14. Paulsboro Boro	697,105.53	2,629,430.34	11,354,400	213,694.05	637,781.29	130,000.00	981,475.34	64,000	24,350
15. Pitman Boro	1,099,864.74	3,966,071.87	28,071,800	12,300.00	850,938.04	130,000.00	993,238.04	51,600	34,450
16. South Harrison Twp.	34,774.19	659,136.36	514,400	58,795.00	99,671.97	46,200.00	204,666.97	6,000	3,350
17. Swedesboro Boro	137,111.53	753,582.47	2,833,900	59,389.10	305,506.47	85,000.00	449,895.57	20,000	4,900
18. Washington Twp.	1,429,422.18	11,653,192.57	31,513,800	398,900.00	2,187,166.20	325,000.00	2,911,066.20	57,300	92,750
19. Wenonah Boro	233,452.21	1,245,457.61	2,150,350	43,085.22	162,747.05	31,000.00	236,832.27	8,000	10,100
20. West Deptford Twp.	358,878.00	8,793,075.21	22,148,800	729,410.93	2,107,661.18	300,000.00	3,137,072.11	64,800	66,600
21. Westville Boro	367,228.54	1,776,836.65	3,800,000	168,000.00	637,253.65	39,601.82	844,855.47	51,600	19,350
22. Woodbury City	1,168,518.73	4,607,554.67	27,953,600	300,000.00	1,206,821.73	180,000.00	1,686,821.73	70,000	36,600
23. Woodbury Heights Boro	177,524.80	1,576,414.68	11,014,900		353,310.64	60,000.00	413,310.64	15,800	14,400
24. Woolwich Twp.	6,946.00	800,673.58	3,517,800	58,329.65	324,259.39	28,000.00	410,589.04	5,200	2,600
Totals	$11,796,477.44	$84,112,282.25	$357,363,890	$4,906,454.98	$24,100,916.77	$3,631,801.82	$32,639,173.57	$1,062,000	$706,150

County Percentage Level of Taxable Value of Real Property—100%
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $13,762,167.58
Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes .... $ .610325329
Rate per $100 to be applied to Col. 11 for Apportionment of County Library Taxes .... $ .017549157

Net County Taxes Apportioned (12AIII) $21,133,576.72
Adjustments (Net Total 12AIIb) .... +82,530.15
Total County Taxes Apportioned (Including Adjustments—Total 12AI) $21,216,106.87
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1981

	1	2	3	4	5 Deductions				6
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1. Bayonne City	$ 132,055,140	$ 272,347,810	$ 404,402,950	$ 7,077,175	....	....	....	....	$ 411,480,125
2. East Newark Boro	4,823,675	11,829,264	16,652,939	194,857	....	....	....	....	16,847,796
3. Guttenburg Town	8,091,900	47,421,300	55,513,200	391,552	*$ 11,200	....	....	$ 11,200	55,893,552
4. Harrison Town	26,560,300	62,244,175	88,804,475	818,419	....	....	....	....	89,622,894
5. Hoboken City	26,544,300	77,387,600	103,931,900	1,762,137	* 819,200	**$3,600	....	822,800	104,871,237
6. Jersey City City	307,148,700	448,206,100	755,354,800	32,837,492	* 650,700	....	$58,000	708,700	787,483,592
7. Kearny Town	90,458,515	229,030,050	319,488,565	5,358,929	....	....	....	....	324,847,494
8. North Bergen Twp.	203,601,524	431,801,336	635,402,860	10,464,644	....	....	....	....	645,867,504
9. Secaucus Town	203,758,200	358,864,800	562,623,000	6,422,237	* 2,300	....	....	2,300	569,042,937
10. Union City City	76,336,700	197,795,950	274,132,650	13,289,541	* 218,200	....	....	218,200	287,203,991
11. Weehawken Twp.	33,234,500	79,728,400	112,962,900	1,215,494	....	....	....	....	114,178,394
12. West New York Town	47,125,350	133,480,234	180,605,584	1,675,773	* 578,250	....	....	578,250	181,703,107
Totals	$1,159,738,804	$2,350,137,019	$3,509,875,823	$81,508,250	$2,279,850	$ 3,600	$58,000	$2,341,450	$3,589,042,623

*HOME IMPROVEMENT DEDUCTIONS (R.S. 54:4-3.75)
**SOLAR ENERGY EXEMPTION (R.S. 54:4-3.114)

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Bayonne City	8.407	51.63	$ 566,445	....	$ 440,839,123	$ 852,885,693	$ 9,442,537.77	....	....
							32,658.63		
2. East Newark Borough	5.293	77.95	....	....	9,803,547	26,651,343	295,064.53	....	....
							124,812.25		
3. Guttenberg Town	6.040	56.47	....	....	45,960,509	101,854,061	1,127,655.00	....	....
							273,374.18		
4. Harrison Town	5.933	48.37	58,3140	....	132,883,214	223,089,248	2,469,883.91	....	....
					***14,602,985		338,721.48		
5. Hoboken City	13.804	46.71	6,743,410	....	150,198,817	276,416,449	3,060,284.38	....	....
					†11,370,671				
					***6,951,736		1,824,004.57		
6 Jersey City City	10.706	57.63	19,613,799	....	663,074,137	1,448,493,935	16,479,535.67	....	....
							935,968.99		
7. Kearny Town	7.125	46.71	6,284,388	....	432,673,316	763,805,198	8,456,302.51	....	....
							893,491.10		
8. North Bergen Twp.	4.762	91.72	1,957,816	....	81,315,445	729,140,765	8,072,522.81	....	....
							721,085.85		
9. Secaucus Town	2.844	99.71	1,027,849	....	18,377,254	588,448,040	6,514,874.02	....	....
					***2,997,019		445,871.27		
10. Union City City	8.359	83.39	18,760	....	73,637,145	363,856,915	4,028,362.41	....	....
							160,103.22		
11. Weehawken Twp.	6.058	78.30	457,733	....	16,017,423	130,653,550	1,446,502.26	....	....
					***250,461		353,833.46		
12. West New York Town	8.991	66.54	35,069	....	106,760,065	288,748,702	3,196,818.22	....	....
Totals			$37,288,409	....	$2,207,712,867	$5,834,043,899	$70,694,268.49	....	....

INCLUDED IN COL. 10B
***N.J.S.A. 55:14J-30(b)
†FOX LANCE

#COUNTY VOCATIONAL SCHOOL TAXES

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Bayonne City	$ 44,862.24	$ 53,642.22	$ 9,451,317.75	....	....	$12,800,155.50	....	$ 285,000.00	$12,055,851.06
2. East Newark Boro	15,886.54	....	311,836.62	....	....	285,260.50	....	....	294,503.25
3. Guttenburg Town	454.35	....	1,252,012.90	....	....	1,080,938.02	....	58,215.03	984,475.61
4. Harrison Town	94,884.20	11,237.10	2,659,610.99	....	....	2,657,254.50	....	....	....
5. Hoboken City	51,640.93	16,329.63	3,363,694.56	....	....	4,560,478.00	....	108,540.25	6,443,685.10
6. Jersey City City	933,951.25	209,332.30	17,578,921.29		....	26,285,379.00	....	1,682,969.00	38,759,202.21
7. Kearny Town	277,367.83	....	9,114,903.67	....	....	10,966,627.50	....	579,699.93	2,483,107.57
8. North Bergen Twp.	412,930.32	1,820.33	8,554,903.92	....	....	11,612,468.00	....	573,798.00	10,010,242.00
9. Secaucus Town	64,376.36	53,356.49	7,224,940.00	....	....	6,239,582.00	....	100,060.00	2,617,663.15
10. Union City City	43,633.11	....	4,430,600.57	....	....	6,599,235.13	....	....	12,977,328.68
11. Weehawken Twp.	313,953.86	51,954.37	1,344,605.99	....	....	2,526,253.00	....	25,770.75	3,020,101.95
12. West New York Town	51,339.24	74,288.83	3,573,601.27		....	5,688,409.73	....	....	7,074,870.51
Totals	$2,305,280.23	$471,961.27	$68,860,949.53	....	....	$91,302,040.88	....	$3,414,052.96	$96,721,031.09

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1980 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bayonne City	$12,055,851.06	$ 34,592,324.31	$ 357,237,790	$ 2,700,000.00	$ 10,119,685.72	$ 500,000.00	$ 13,319,685.72	$ 310,600.00	$150,800.00
2. East Newark Boro	294,503.25	891,600.37	784,700	60,000.00	395,366.40	7,900.00	463,266.40	14,600.00	2,850.00
3. Guttenburg Town	984,475.61	3,375,641.56	3,553,200	300,000.00	580,445.40	30,000.00	910,445.40	32,000.00	6,300.00
4. Harrison Town		5,316,865.49	14,987,358	1,174,250.00	7,557,113.37	55,000.00	8,786,363.37	44,400.00	20,000.00
5. Hoboken City	6,443,685.10	14,476,397.91	144,999,900	1,762,000.00	9,983,696.68	1,100,000.00	12,845,696.68	59,400.00	17,250.00
6. Jersey City City	38,759,202.21	84,306,471.50	418,711,879	8,375,000.00	91,267,696.72	5,486,000.00	105,128,696.72	737,150.00	238,300.00
7. Kearny Town	2,483,107.57	23,144,338.67	66,622,205	....	18,730,968.10	475,000.00	19,205,968.10	187,800.00	83,200.00
8. North Bergen Twp.	10,010,242.00	30,751,411.92	140,573,450	2,196,244.45	7,202,466.23	1,000,000.00	10,398,710.65	241,000.00	76,150.00
9. Secaucus Town	2,617,663.15	16,182,245.15	61,915,800	3,000,000.00	2,600,302.85	175,000.00	5,775,302.85	70,000.00	45,350.00
10. Union City City	12,977,328.68	24,007,164.38	53,605,550	....	10,126,374.74	980,000.00	11,106,374.74	125,200.00	31,000.00
11. Weehawken Twp.	3,020,101.95	6,916,731.69	11,412,200	....	2,711,111.91	375,000.00	3,086,111.91	33,800.00	15,100.00
12. West New York Town	7,074,870.51	16,336,881.51	76,192,856	1,300,000.00	7,179,120.93	700,000.00	9,179,120.93	22,200.00	91,200.00
Totals .	$96,721,031.09	$260,298,074.46	$1,350,596,888	$20,867,494.45	$168,454,349.02	$10,883,900.00	$200,205,743.47	$1,878,150.00	$777,500.00

Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget	$56,109,427.71
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ 1.103439965
Rate per $100 to be applied to Col. 11 for apportionment of County Vocational School Taxes	$ .0862000609

Net County Taxes Apportioned (12 A111)	$63,236,632.08
‡Adjustments (Net Total 12A 11b)+	$ 1,683,266.81
Total County Taxes Apportioned (including adjustements—Total 12 A 1)	$64,919,898.89

‡Net overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Value on Taxable (Cols. 3 + 4 − 5(d))
1. Alexandria Twp.	$ 31,057,790	$ 63,793,600	$ 94,851,390	$ 767,807					$ 95,619,197
2. Bethlehem Twp.	19,277,474	29,206,808	48,484,282	320,850					48,805,132
3. Bloomsbury Boro	2,584,366	9,879,585	12,463,951	345,515					12,809,466
4. Califon Boro	9,430,810	18,860,000	28,290,810	759,029					29,049,839
5. Clinton Town	20,461,850	33,265,400	53,727,250	871,620					54,598,870
6. Clinton Twp.	81,777,050	175,810,550	257,587,600	5,663,209					263,250,809
7. Delaware Twp.	33,719,641	69,088,525	102,808,166	1,354,541					104,162,707
8. East Amwell Twp.	28,015,361	56,444,592	84,459,953	920,913		$1,000		$1,000	85,379,866
9. Flemington Boro	23,226,895	56,857,475	80,084,370	2,708,000					82,792,370
10. Franklin Twp.	14,419,800	36,033,487	50,453,287	9,549,823					60,003,110
11. Frenchtown Boro	5,019,012	18,173,870	23,192,882	560,758					23,753,640
12. Glen Gardner Boro	2,488,907	5,997,530	8,486,437	136,620					8,623,057
13. Hampton Boro	4,939,834	14,734,050	19,673,884	409,320					20,083,204
14. High Bridge Boro	12,893,100	29,193,600	42,086,700	383,471					42,470,171
15. Holland Twp.	29,388,182	68,922,575	98,310,757	1,127,015					99,437,772
16. Kingwood Twp.	15,023,040	26,761,438	41,784,478	730,972					42,515,450
17. Lambertville City	13,285,160	41,298,475	54,583,635	908,497					55,492,132
18. Lebanon Boro	4,702,550	9,530,999	14,233,549	537,475					14,771,024
19. Lebanon Twp.	62,198,480	93,993,099	156,191,579	1,257,207					157,448,786
20. Milford Boro	8,436,466	33,794,100	42,230,566	740,912					42,971,478
21. Raritan Twp.	70,289,600	164,246,500	234,536,100	3,543,100					238,079,200
22. Readington Twp.	131,659,970	236,310,968	367,970,938	4,030,804					372,001,742
23. Stockton Boro	5,101,600	12,005,000	17,106,600	143,430					17,250,030
24. Tewksbury Twp.	59,622,600	120,625,600	180,248,200	1,601,438					181,849,638
25. Union Twp.	17,121,135	35,435,743	52,556,878	510,487					53,067,365
26. West Amwell Twp.	18,250,631	37,486,225	55,736,856	720,809					56,457,665
Totals	$724,391,304	1,497,749,794	2,222,141,098	40,603,622		$1,000		$1,000	$2,262,743,720

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Alexandria Twp.	$2.10	116.85	....	$ 11,637,482	....	$ 83,981,715	$ 372,769.39	....	....
2. Bethlehem Twp.	4.37	61.86	4,920	....	$ 31,065,626	79,875,678	354,543.94	....	....
3. Bloomsbury Boro	3.35	70.43	1,814	....	5,833,228	18,644,508	82,757.32	....	....
4. Califon Boro	2.40	114.80	....	3,150,170	....	25,899,669	114,960.79	....	....
5. Clinton Town	2.84	107.68	1,725	2,472,170	....	52,128,425	231,382.29	....	....
6. Clinton Twp.	2.16	117.69	2,285	34,742,734	....	228,510,360	1,014,288.27	....	....
7. Delaware Twp.	2.54	92.05	....	....	12,247,935	116,410,642	516,711.58	....	....
8. East Amwell Twp.	2.44	84.76	20,930	180	18,181,723	103,582,339	459,770.63	....	....
9. Flemington Boro	3.14	83.56	724	....	20,127,336	102,920,430	456,832.61	....	....
10. Franklin Twp.	3.52	59.26	3,756	....	37,104,019	97,110,885	431,045.80	....	....
11. Frenchtown Boro	3.56	78.49	....	....	8,063,295	31,816,935	141,225.74	....	....
12. Glen Gardner Boro	3.53	63.43	327	....	5,111,805	13,735,189	60,966.34	....	....
13. Hampton Boro	3.13	88.51	7,130	....	2,820,924	22,911,258	101,696.13	....	....
14. High Bridge Boro	4.24	63.79	12,686	....	26,897,912	69,380,769	307,960.22	....	....
15. Holland Twp.	.82	76.00	13,420	....	40,215,001	139,666,193	619,935.93	....	....
16. Kingwood Twp.	4.53	54.17	....	....	37,446,435	79,961,885	354,926.59	....	....
17. Lambertville City	3.01	78.20	9,191	....	18,723,173	74,224,496	329,460.06	....	....
18. Lebanon Boro	4.03	68.29	108	....	7,002,406	21,773,540	96,646.15	....	....
19. Lebanon Twp.	1.43	114.90	77	17,468,378	....	139,980,485	621,330.97	....	....
20. Milford Boro	2.26	96.60	1,779	....	10,945,297	53,918,554	239,328.13	....	....
21. Raritan Twp.	2.95	81.48	381	....	65,988,429	304,068,010	1,349,665.79	....	....
22. Readington Twp.	1.92	110.98	9,193	31,171,145	....	340,839,790	1,512,884.59	....	....
23. Stockton Boro	2.02	110.37	....	1,353,959	....	15,896,071	70,557.84	....	....
24. Tewksbury Twp.	2.27	99.06	....	....	5,246,613	187,096,251	830,463.59	....	....
25. Union Twp.	3.87	55.75	1,791	....	43,988,556	97,057,712	430,809.78	....	....
26. West Amwell Twp.	2.66	86.16	....	....	10,313,280	86,770,945	296,375.96	....	....
Totals	....	....	$92,237	$101,996,218	$407,322,995	2,568,162,734	$11,399,296.43	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Alexandria Twp.	$ 2,410.98	....	$ 370,358.41	$ 23,768.06	....	$ 932,248.00	$ 615,415.24	....	....
2. Bethlehem Twp.	2,521.62	....	352,022.32	22,594.97	....	1,091,651.00	580,272.76	....	....
3. Bloomsbury Boro	....	....	82,757.32	5,307.80	....	286,666.00	....	....	....
4. Califon Boro	389.28	....	114,571.51	7,351.26	....	285,803.81	178,496.98	....	....
5. Clinton Town	2,858.21	....	228,524.08	14,673.91	....	543,806.00	431,168.21	....	....
6. Clinton Twp.	11,287.89	....	1,003,000.38	64,423.97	....	2,335,194.00	1,844,067.01	....	....
7. Delaware Twp.	874.46	....	515,837.12	33,089.36	....	1,156,430.40	703,588.72	....	....
8. East Amwell Twp.	1,118.53	....	458,652.10	29,423.19	....	951,270.50	609,234.34	....	....
9. Flemington Boro	27,473.86	....	429,358.75	....	....	1,125,742.30	592,471.74	....	....
10. Franklin Twp.	60.34	....	430,985.46	27,642.51	....	770,249.98	879,281.76	....	....
11. Frenchtown Boro	44.66	....	141,181.08	9,055.36	....	385,838.61	227,309.22	....	....
12. Glen Gardner Boro	105.23	....	60,861.11	3,904.07	....	102,329.00	92,139.57	....	....
13. Hampton Boro	39.83	....	101,656.30	6,520.20	....	263,012.80	152,380.33	....	....
14. High Bridge Boro	438.64	....	307,521.58	19,726.35	....	719,765.50	496,542.58	....	....
15. Holland Twp.	730.85	....	619,205.08	39,717.98	....	....	149,726.38	....	....
16. Kingwood Twp.	672.62	....	354,253.97	22,725.33	....	907,074.00	592,927.41	....	....
17. Lambertville City	876.30	....	328,583.76	....	....	444,802.42	671,085.29	....	....
18. Lebanon Boro	....	....	96,646.15	6,198.59	....	264,866.00	179,734.68	....	....
19. Lebanon Twp.	2,426.36	....	618,904.61	39,709.15	....	499,391.00	1,089,965.58	....	....
20. Milford Boro	1,293.56	....	238,034.57	....	....	347,924.00	384,818.75	....	....
21. Raritan Twp.	2,190.03	....	1,347,475.76	86,439.19	....	2,771,115.28	1,983,765.13	....	....
22. Readington Twp.	140.95	....	1,512,743.64	97,011.04	....	3,107,081.00	1,650,953.06	....	....
23. Stockton Boro	15.19	....	70,542.65	4,524.48	....	89,616.00	156,610.63	....	....
24. Tewksbury Twp.	9,013.97	....	821,449.62	52,738.63	....	1,611,132.00	1,536,283.28	....	....
25. Union Twp.	3,214.81	....	427,594.97	27,451.60	....	771,973.00	821,612.29	....	....
26. West Amwell Twp.	98.26	....	296,277.70	19,003.00	....	559,786.00	818,261.58	....	....
Totals	$70,296.43	....	$11,329,000.00	$663,000.00	....	$22,324,968.60	$17,238,132.52	....	....

(1) Includes 226,500 PURSUANT TO NJSA 55:14J-30(B)
(2) HOLLAND TOWNSHIP—APPROPRIATED $1,539,219.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.
(3) HOLLAND TOWNSHIP—APPROPRIATED $755,000.00 TO DVRHS LEVY FROM SURPLUS.
(4) LEBANON TOWNSHIP—APPROPRIATED $868,000.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.
(5) MILFORD BOROUGH—APPROPRIATED $100,000.00 TO LOCAL SCHOOL LEVY FROM SURPLUS.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Alexandria Twp.	$ 62,663.44	$ 2,004,453.15	$ 9,749,000	$185,000.00	$ 272,741.06	$ 149,510.85	$ 607,251.91	$ 11,800.00	$ 9,200.00
2. Bethlehem Twp.	85,407.63	2,131,948.68	899,700	375,000.00	216,258.23	125,000.00	716,258.23	7,600.00	8,450.00
3. Bloomsbury Boro	53,390.01	428,321.13	1,492,700	25,000.00	56,119.90	18,000.00	99,119.90	5,600.00	3,400.00
4. Califon Boro	108,667.22	694,890.78	2,198,800	....	120,513.74	23,000.00	143,513.74	7,400.00	3,900.00
5. Clinton Town	330,194.35	1,548,366.55	10,292,536	49,718.00	212,559.88	60,194.00	322,471.88	6,200.00	6,700.00
6. Clinton Twp.	437,102.46	5,683,787.82	62,673,248	300,000.00	981,152.08	250,000.00	1,531,152.08	21,800.00	24,750.00
7. Delaware Twp.	233,963.73	2,642,909.33	3,752,400	245,000.00	351,449.55	180,000.00	776,449.55	18,400.00	11,800.00
8. East Amwell Twp.	34,366.63	2,082,946.76	2,564,400	370,000.00	374,702.22	130,000.00	874,702.22	12,000.00	12,000.00
9. Flemington Boro	445,498.85	2,593,071.64	14,021,500	230,000.00	660,967.31	130,000.00	1,020,967.31	16,800.00	7,500.00
10. Franklin Twp.	765.99	2,108,925.70	2,600,700	100,000.00	300,255.37	112,000.00	512,255.37	11,400.00	9,050.00
11. Frenchtown Boro	82,113.74	845,498.01	1,807,900	85,000.00	158,684.32	50,000.00	293,684.32	9,600.00	4,200.00
12. Glen Gardner Boro	45,081.00	304,314.75	434,850	29,000.00	95,523.86	32,000.00	156,523.86	4,200.00	2,250.00
13. Hampton Boro	105,014.64	628,584.27	1,153,200	49,000.00	121,822.07	38,500.00	209,322.07	4,800.00	3,350.00
14. High Bridge Boro	254,963.88	1,798,519.89	4,320,800	110,000.00	309,130.08	70,000.00	489,130.08	17,600.00	11,450.00
15. Holland Twp.	....	808,649.44	5,793,540	540,000.00	3,463,589.38	13,114.10	4,016,703.48	24,269.00	19,450.00
16. Kingwood Twp.	47,027.77	1,924,008.48	2,271,250	150,000.00	311,733.40	175,000.00	636,733.40	15,200.00	8,150.00
17. Lambertville City	223,511.84	1,667,983.31	8,545,900	76,000.00	475,020.01	160,000.00	711,020.01	41,400.00	12,100.00
18. Lebanon Boro	46,980.76	594,426.18	1,070,900	26,000.00	91,998.05	22,000.00	139,998.05	4,400.00	2,550.00
19. Lebanon Twp.	....	2,247,970.34	60,670,650	1,173,000.00	1,394,214.46	130,065.54	2,697,280.00	26,600.00	14,900.00
20. Milford Boro	....	970,777.32	4,447,750	330,000.00	418,755.34	19,913.85	768,669.19	12,000.00	4,350.00
21. Raritan Twp.	832,131.96	7,020,947.32	61,213,400	300,000.00	1,337,043.91	290,000.00	1,927,043.91	27,000.00	29,800.00
22. Readington Twp.	757,926.61	7,125,715.35	17,930,700	201,641.00	1,419,449.88	290,000.00	1,911,090.88	31,000.00	36,800.00
23. Stockton Boro	25,694.38	346,988.14	1,514,000	40,000.00	47,351.62	25,000.00	112,351.62	5,600.00	2,850.00
24. Tewksbury Twp.	89,492.26	4,111,095.79	8,044,200	310,000.00	657,908.42	150,000.00	1,117,908.42	8,200.00	14,050.00
25. Union Twp.	....	2,048,631.86	26,260,900	243,871.80	343,846.87	90,000.00	677,718.67	10,400.00	9,900.00
26. West Amwell Twp.	6,331.93	1,499,660.19	6,120,400	220,000.00	305,217.65	100,000.00	625,217.65	12,200.00	9,250.00
Totals	$4,308,291.08	$55,863,392.18	$321,845,324	$5,763,230.80	$14,498,008.66	$2,833,298.34	$23,094,537.80	$373,469.00	$282,150.00

Total County Budget $15,310,478.00
Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 3,981,478.00
Amount to be Raised by Taxation (12A III) $11,329,000.00
**Adjustments (Net Total 12A IIB) .... $ 70,296.43
Total County Taxes Apportioned (12A I) $11,399,296.43
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... .44386971

County Library Tax Levy (12B (a)) .... $ 663,000.00
**Adjustments .... $ 2,335.75
Rate per $100 to be applied to Col. 11 (less Flemington, Milford and Lambertville) for apportionment of County Library Taxes .... .02846844
County Percentage Level of Taxable Value of Real Property 100%
**Net overpayments are added to the Net Taxes apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1981

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. East Windsor Twp.	$ 67,867,520.	$ 199,707,900.	$ 267,575,420.	$ 2,486,079.	....	....	....	....	$ 270,061,499.
2. Ewing Twp.	35,096,288.	180,678,775.	215,775,063.	4,221,367.	....	*150,010.	....	150,010.	$219,846,420.
3. Hamilton Twp.	256,187,050.	831,135,150.	1,087,322,200.	27,682,163.	....	....	....	....	1,115,004,363.
4. Hightstown Boro	11,552,500.	31,063,800.	42,616,300.	2,196,827.	....	....	....	....	44,813,127.
5. Hopewell Boro	5,601,780.	21,671,729.	27,273,509.	817,403.	....	....	....	....	28,090,912.
6. Hopewell Twp.	90,509,700.	198,247,100.	288,756,800.	2,416,471.	....	*52,800.	....	52,800.	291,120,471.
7. Lawrence Twp.	97,829,450.	307,292,850.	405,122,300.	3,495,600.	....	....	....	....	408,617,900.
8. Pennington Boro	6,963,875.	23,095,560.	30,059,435.	759,405.	....	....	....	....	30,818,840.
9. †Princeton Borough	102,418,800.	247,212,400.	349,631,200.	6,620,442.	....	....	....	....	356,251,642.
10. †Princeton Township	226,653,850.	410.932,110.	637,585,960.	3,020,439.	....	....	....	....	640,606,399.
11. Trenton City	66,048,220.	245,750,340.	311,798,560.	20,666,340.	....	*1,332,850.	....	1,332,850.	331,132,050.
12. Washington Twp.	18,305,150.	35,387,550.	53,692,700.	961,639.	....	....	....	....	54,654,339.
13. West Windsor Twp.	32,789,845.	103,347,940.	136,137,785.	4,055,683.	62,800.	....	....	62,800.	140,130,668.
Totals	$1,017,824,028.	$2,835,523,204.	$3,853,347,232.	$79,399,858.	$62,800.	$1,535,660.	....	$1,598,460.	$3,931,148,630.

†Revalued Districts

*Includes Deductions Under N.J.S.A.
Ewing Twp. C—$ 9,270 (54.4-3.113)
H—140,740 (54.4-3.72)
Trenton C—1,118,640 (54.4-3.121)
Hopewell Twp. B— 52,800 (54.4-3.113)
H—214,210 (54.4-3.72)

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. East Windsor Twp.	4.57	71.70	$ 28.	....	$ 113,892,784.	$ 383,954,311.	$ 3,375,472.58	....	....
2. Ewing Twp.	8.60	34.50	173,248.	*284,802.	453,027,562.	672,762,428.	5,914,482.70	....	....
3. Hamilton Twp.	3.61	80.22	210,302.	....	304,225,570.	1,419,440,235.	12,478,780.55	....	....
4. Hightstown Boro	5.92	57.84	16,545.	....	33,538,607.	78,368,279.	688,962.13	....	....
5. Hopewell Boro	4.37	58.83	24,428.	....	20,318,182.	48,433,522.	425,795.52	....	....
6. Hopewell Twp.	3.26	77.19	2,428.	*15,603.	96,333,436.	387,440,732.	3,406,122.88	....	....
7. Lawrence Twp.	4.00	64.46	14,278.	....	247,343,841.	655,976,019.	5,766,907.67	....	....
8. Pennington Boro	4.97	51.24	1,328.	....	29,456,450.	60,276,618.	529,912.19	....	....
9. Princeton Boro	2.25	108.77	64,931.	20,954,367.	....	335,362,206.	2,948,282.90	....	....
10. Princeton Twp.	2.08	110.89	17,527.	55,240,830.	....	585,383,096.	5,146,301.34	....	....
11. Trenton City	11.18	52.97	1,698,866.	*1,183,386.	346,797,537.	678,445,067.	5,964,440.69	....	....
12. Washington Twp.	3.64	61.88	6,224.	....	35,738,694.	90,399,257	794,730.53	....	....
13. West Windsor Twp.	6.20	43.93	505,151.	*80,155.	183,140,791.	323,696,455.	2,845,725.32	....	....
Totals	....	....	$2,735,284.	$77,759,143.	$1,863,813,454.	$5,719,938,225.	$50,285,917.00	....	....

*Includes amounts to Equalize Col. 5d

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Twp.	$316,576.37	....	$ 3,058,896.21	$ 153,847.36	....	....	$ 6,808,213.20	....	....
2. Ewing Twp.	155,970.28	....	5,758,512.42	287,488.45	....	11,195,719.50	-..........	....	....
3. Hamilton Twp.	49,674.09	....	12,429,106.46	....	....	23,185,615.63	....	....	....
4. Hightstown Boro	....	....	688,962.13	34,311.38	....	....	1,356,528.20	....	....
5. Hopewell Boro	....	....	425,795.52	....	....	....	643,769.64	....	....
6. Hopewell Twp.	9,981.89	....	3,396,140.99	169,211.89	....	....	5,192,051.70	....	....
7. Lawrence Twp.	134,999.08	....	5,631,908.59	281,032.87	....	8,204,948.00	....	....	....
8. Pennington Boro	567.32	....	529,344.87	....	....	....	817,087.66	....	....
9. Princeton Boro	8,533.91	....	2,939,748.99	....	....	....	3,408,128.06	....	....
10. Princeton Twp.	889.59	....	5,145,411.75	....	....	....	6,246,344.94	....	....
11. Trenton City	157,212.82	....	5,807,227.87	....	....	12,254,558.50	....	63,993.30	....
12. Washington Twp.	5,401.81	....	789,328.72	39,329.01	....	1,157,925.67	....	....	....
13. West Windsor Twp.	391.26	....	2,845,334.06	141,704.04	....	....	4,646,830.12	....	....
Totals	$840,198.42	....	$49,445,718.58	$1,106,925.00	....	$55,998,767.30	$29,118,953.52	$63,993.30	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. East Windsor Twp.	$ 2,312,000.00	$ 12,332,956.77	$ 29,271,500.	$ 500,000.00	$ 2,147,447.00	$ 400,000.00	$ 3,047,447.00	$ 12,800.	$ 31,530.
2. Ewing Twp.	1,668,236.17	18,909,956.54	127,967,450.	43,500.00	6,899,296.24	520,000.00	7,462,796.24	170,600.	160,860.
3. Hamilton Twp.	4,619,140.00	40,233,862.09	133,035,420.	1,436,000.00	16,454,840.16	1,101,699.64	18,992,539.80	492,400.	419,470.
4. Hightstown Boro	574,478.00	2,654,279.71	22,466,638.	125,000.00	441,033.00	93,000.00	659,033.00	18,800.	12,050.
5. Hopewell Boro	156,466.38	1,226,031.54	3,693,300.	110,718.50	189,541.46	20,000.00	320,259.96	11,200.	5,300.
6. Hopewell Twp.	727,434.58	9,484,839.16	23,043,100.	350,000.00	1,782,666.94	325,000.00	2,457,666.94	34,200.	47,710.
7. Lawrence Twp.	2,240,502.94	16,358,392.40	95,616,600.	400,000.00	4,667,322.53	535,000.00	5,602,322.53	83,800.	68,940.
8. Pennington Boro	184,003.67	1,530,436.20	5,945,000.	116,800.00	319,151.23	40,000.00	475,951.23	7,800.	8,060.
9. Princeton Boro	1,654,342.49	8,002,219.54	252,610,290.	179,000.00	3,181,080.09	280,000.00	3,640,080.09	22,600.	14,630.
10. Princeton Twp.	1,950,336.00	13,342,092.69	163,839,790.	550,000.00	2,908,435.00	520,559.00	3,978,994.00	25,800.	35,150.
11. Trenton City	18,891,859.01	37,017,638.68	336,193,540.	796,000.00	28,262,482.42	2,800,000.00	31,858,482.42	703,800.	202,765.
12. Washington Twp.		1,986,583.40	4,303,840.	220,000.00	1,101,609.00	137,687.00	1,459,296.00	10,800.	12,710.
13. West Windsor Twp.	1,046,908.00	8,680,776.22	15,105,450.	471,672.79	2,219,314.35	350,000.00	3,040,987.14	18,000.	27,630.
Totals	$36,025,707.24	$171,760,064.94	$1,213,091,918.	$5,298,691.29	$70,574,219.42	$7,122,945.64	$82,995,856.35	$1,612,600.	$1,046,805.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $19,455,718.58
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .879133917

Net County Taxes Apportioned (12 A III) $49,445,718.58
‡Adjustments (Net Total 12 A IIb) .... + 840,198.42
Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $50,285,917.00

County Library Budget $1,106,925.00
Total Adjustments 28,172.00
County Library Apportioned Rate$ .043782230 $1,135,097.00

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1981

	1	2	3	4	5 Deductions				6
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1. Carteret Boro	$ 93,397,600	$ 241,242,200	$ 334,639,800	$ 3,628,876					$ 338,268,676
2. Cranbury Twp.	21,059,300	72,756,700	93,816,000	1,103,682					94,919,682
3. Dunellen Boro	29,142,600	64,590,300	93,732,900	2,818,309					96,551,209
4. East Brunswick Twp.	179,959,400	427,057,200	607,016,600	7,414,604					614,431,204
5. Edison Twp.	300,162,500	824,762,900	1,124,925,400	11,410,488					1,136,335,888
6. Helmetta Boro	2,403,400	10,685,500	13,088,900	138,000					13,226,900
7. Highland Park Boro	59,027,900	132,600,200	191,628,100	1,674,395					193,302,495
8. Jamesburg Boro	12,007,900	34,443,400	46,451,300	1,409,982					47,861,282
9. Metuchen Boro	62,358,600	131,338,300	193,696,900	6,258,445					199,955,345
10. Middlesex Boro	67,777,100	129,287,200	197,064,300	1,576,800					198,641,100
11. Milltown Boro	47,791,200	98,650,100	146,441,300	611,567					147,052,867
12. Monroe Twp.	57,677,500	205,071,700	262,749,200	3,302,310					266,051,510
13. New Brunswick City	92,007,700	279,378,200	371,385,900	51,995,942					423,381,842
14. North Brunswick Twp.	102,432,400	258,660,100	361,092,500	3,507,400					364,599,900
15. Old Bridge Twp.	206,080,400	472,342,000	678,422,400	6,138,200					684,560,600
16. Perth Amboy City*	86,206,400	234,911,200	321,117,600	5,430,329					326,547,929
17. Piscataway Township	202,992,400	524,731,400	727,723,800	21,619,422					749,343,222
18. Plainsboro Township*	31,573,800	112,335,800	143,909,600	2,541,239					146,450,839
19. Sayreville Borough*	176,730,100	502,391,700	679,121,800	5,645,204					684,767,004
20. South Amboy City	29,141,200	69,932,900	99,074,100	1,392,005					100,466,105
21. South Brunswick Twp.	95,982,600	242,526,000	338,508,600	6,747,100					345,255,700
22. South Plainfield Boro	164,378,200	380,464,900	544,843,100	5,642,100					550,485,200
23. South River Boro	40,771,000	121,659,600	162,430,600	1,101,800					163,532,400
24. Spotswood Boro	24,312,800	62,506,000	86,818,800	1,504,800					88,323,600
25. Woodbridge Twp.	366,988,500	827,750,800	1,194,739,300	13,156,085					1,207,895,385
Totals	$2,552,362,500	$6,462,076,300	$9,014,438,800	$167,769,084					$9,182,207,884

*Excludes partial exemptions

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1981 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Carteret Boro	$3.31	$17.88	$ 33,355		*$ 129,112,862	$ 467,414,893	$ 2,485,222.07		
2. Cranbury Twp.	2.38	68.00	942		52,087,271	147,007,895	781,630.88		
3. Dunellen Boro	3.76	73.65	89,654		40,743,859	137,384,722	730,464.85		
4. East Brunswick Twp.	4.66	55.75	850		503,417,188	1,117,849,242	5,943,555.49		
5. Edison Twp.	3.99	49.85	640,534		*1,196,752,536	2,333,728,958	12,408,339.30		
6. Helmetta Boro	4.36	69.60			8,019,848	21,246,748	112,963.89		
7. Highland Park Boro	4.08	78.42	3,770		56,572,608	249,878,873	1,328,591.75		
8. Jamesburg Boro	3.59	73.40	9,871		18,018,214	65,889,367	350,326.91		
9. Metuchen Boro	5.00	56.84	539,231		*158,362,934	358,857,510	1,908,026.81		
10. Middlesex Boro	4.03	60.54	9,582		138,144,187	336,794,869	1,790,720.63		
11. Milltown Boro	2.58	83.07	6,378		34,327,506	181,386,751	964,421.88		
12. Monroe Twp	3.51	56.24	1,125		212,323,298	478,375,933	2,543,501.48		
13. New Brunswick City	3.77	87.76	758,439		**88,852,923	512,993,204	2,727,560.13		
14. North Brunswick Twp.	4.32	48.51	262,008		430,520,415	795,382,323	4,229,011.78		
15. Old Bridge Twp.	3.78	75.15	83,448		233,781,078	918,425,126	4,883,225.44		
16. Perth Amboy City	4.80	54.87	610,311		**331,797,172	658,955,412	3,503,635.35		
17. Piscataway Twp.	3.50	64.32	12,208		438,022,142	1,187,377,572	6,313,234.84		
18. Plainsboro Twp.	2.21	72.56	4,021		58,875,249	205,330,109	1,091,727.76		
19. Sayreville Boro	2.29	79.05	95,128		252,151,790	937,013,922	4,982,061.32		
20. South Amboy City	2.99	71.10	1,981,615		*42,988,802	145,436,522	773,275.95		
21. South Brunswick Twp.	4.11	58.11	482,998		268,034,503	613,773,201	3,263,403.34		
22. South Plainfield Boro	2.85	76.90	328,418		187,133,904	737,947,522	3,923,633.24		
23. South River Boro	4.34	66.58	1,695		85,647,951	249,182,046	1,324,886.75		
24. Spotswood Boro	4.57	64.01	195,367		55,949,518	144,468,485	768,128.94		
25. Woodbridge Twp.	4.16	49.89	2,905,299		1,311,730,285	2,522,530,969	13,412,192.03		
Totals			$9,056,247		$6,333,368,043	$15,524,632,174	$82,543,742.81		

*NJSA 55:14J-30(b)

Carteret Boro	2,186,086
Edison Twp	3,426,000
Metuchen Boro	1,167,465
Perth Amboy City	602,143
South Amboy City	60,311
	7,442,005

*Includes aggregate true value of Real Property pursuant to N.J.S.A. 55:14J-30(b)
**Excludes Equalized Value of Tax Abated Property pursuant to N.J.S.A. 54:4-3.104

**New Brunswick	3,675,200
**Perth Amboy	6,600,000
	10,275,200

(**)adjustment will be made in 1982

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Boro	$ 34,014.15	....	$2,451,207.92	....	....	$5,925,021.30	....	....	....
2. Cranbury Twp.	826.86	....	780,804.02	....	....	1,134,637.00	....	....	....
3. Dunellen Boro	152.97	....	730,311.88	....	....	2,348,357.95	....	....	....
4. East Brunswick Twp.	14,984.69	....	5,928,570.80	....	....	16,561,681.50	....	....	....
5. Edison Twp.	245,090.10	....	12,163,249.20	....	....	29,616,258.00	....	2,412,490.00	....
6. Helmetta Boro	....	$ 7,731.83	112,963.89	....	....	359,396.00	....	....	....
7. Highland Park Boro	....	59.94	1,336,323.58	....	....	5,006,530.13	....	....	....
8. Jamesburg Boro	....	....	350,386.85	....	....	1,018,909.92	....	....	....
9. Metuchen Boro	12,919.05	....	1,895,107.76	....	....	5,557,538.32	....	....	....
10. Middlesex Boro	21,933.14	....	1,768,787.49	....	....	4,599,264.75	....	....	....
11. Milltown Boro	1,905.15	....	962,516.73	....	....	2,538,413.00	....	....	....
12. Monroe Twp.	15,224.67	....	2,528,276.81	....	....	5,752,196.50	....	....	....
13. New Brunswick City	30,161.26	12,593.48	2,697,398.87	....	....	8,536,904.00	....	165,996.12	....
14. North Brunswick Twp.	....	....	4,241,605.26	....	....	10,084,449.00	....	....	....
15. Old Bridge Twp.	88,181.02	....	4,795,044.42	....	....	16,101,661.12	....	....	....
16. Perth Amboy City	139,899.33	....	3,363,736.02	....	....	6,811,067.00	....	294,078.50	....
17. Piscataway Twp.	62,260.91	3,482.07	6,250,973.93	....	....	16,896,831.00	....	....	....
18. Plainsboro Twp.	....	....	1,095,209.83	....	....	....	$2,028,262.88	....	....
19. Sayreville Boro	33,474.75	....	4,948,586.57	....	....	10,727,272.00	....	....	....
20. South Amboy City	15,289.08	....	757,986.87	....	....	2,180,114.48	....	20,796.00	....
21. South Brunswick Twp.	....	13,670.45	3,277,073.79	....	....	10,583,567.36	....	....	....
22. South Plainfield Boro.	90,534.08	....	3,833,099.16	....	....	9,951,605.00	....	....	....
23. South River Boro.	1,642.05	3,379.21	1,323,244.70	....	....	3,705,149.89	....	....	....
24. Spotswood Boro.	....	....	771,508.15	....	....	*2,697,403.86	....	....	....
25. Woodbridge Twp.	5,429.53	....	13,406,762.50	....	....	34,177,572.50	....	....	....
Totals	$813,922.79	$40,916.98	$81,770,737.00	....	....	$212,871,801.58	$2,028,262.88	$2,893,360.62	....

*Spotswood Includes $42,420 Added 1980-81 Budget

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Carteret Boro	$2,802,483.97	$11,178,713.19	$ 49,942,000	$ 370,000.00	$ 2,704,790.16	$ 390,000.00	$ 3,464,790.16	$ 142,200.00	$ 93,000.00
2. Cranbury Twp.	340,598.00	2,256,039.02	7,356,700	136,661.00	593,645.00	50,000.00	780,306.00	8,000.00	6,400.00
3. Dunellen Boro	549,469.29	3,628,139.12	9,169,200	55,000.00	689,381.07	117,000.00	861,381.07	48,200.00	27,550.00
4. East Brunswick Twp.	6,137,749.97	28,628,002.27	82,854,000	579,403.95	4,780,599.51	612,000.00	5,972,003.46	79,400.00	156,000.00
5. Edison Twp.	1,112,248.00	45,304,245.20	176,130,700	2,300,000.00	20,749,375.37	800,000.00	23,849,375.37	203,800.00	257,950.00
6. Helmetta Boro	104,163.39	576,523.28	1,509,000	31,200.00	154,875.61	40,000.00	226,075.61	4,600.00	2,500.00
7. Highland Park Boro	1,536,022.87	7,878,876.58	31,386,200	300,000.00	1,192,444.98	99,000.00	1,591,444.98	47,800.00	31,850.00
8. Jamesburg Boro	345,055.90	1,714,352.67	6,674,400	110,000.00	429,611.68	80,000.00	619,611.68	21,400.00	11,100.00
9. Metuchen Boro	2,542,315.89	9,994,961.97	29,499,100	100,000.00	1,605,691.77	170,000.00	1,875,691.77	60,600.00	62,750.00
10. Middlesex Boro	1,634,192.27	8,002,244.51	18,056,500	570,000.00	1,650,014.73	258,000.00	2,478,014.73	61,000.00	62,850.00
11. Milltown Boro	288,923.85	3,789,853.58	10,745,200	60,000.00	958,428.15	40,000.00	1,058,428.15	48,600.00	34,050.00
12. Monroe Twp.	1,054,563.83	9,335,037.14	46,061,100	475,725.32	1,713,403.82	333,400.00	2,522,529.14	41,000.00	65,150.00
13. New Brunswick City	4,555,801.92	15,956,100.91	258,386,300	776,469.85	10,236,882.27	573,000.00	11,586,352.12	171,000.00	48,450.00
14. North Brunswick Twp.	1,406,993.00	15,733,047.26	36,847,300	995,000.00	3,666,368.00	588,000.00	5,249,368.00	92,800.00	63,500.00
15. Old Bridge Twp.	4,923,903.00	25,820,608.54	101,044,200	87,000.00	5,319,582.50	755,000.00	6,161,582.50	171,600.00	180,650.00
16. Perth Amboy City	5,189,951.08	15,658,832.60	101,286,200	....	7,139,844.97	400,000.00	7,539,844.97	229,800.00	69,900.00
17. Piscataway Twp.	3,010,259.14	26,158,064.07	189,589,300	1,073,866.00	5,636,554.67	395,000.00	7,105,420.67	90,800.00	116,650.00
18. Plainsboro Twp.	109,491.00	3,232,963.71	18,118,000	635,000.00	950,677.00	14,000.00	1,599,677.00	5,200.00	3,500.00
19. Sayreville Boro	....	15,675,858.57	209,983,100	3,000,000.00	8,377,662.25	240,000.00	11,617,662.25	126,400.00	157,800.00
20. South Amboy City	40,014.92	2,998,912.27	25,326,700	....	3,894,552.89	166,700.00	4,061,252.89	83,800.00	30,900.00
21. South Brunswick Twp.	310,000.00	14,170,641.15	47,455,600	988,800.00	5,022,134.00	368,000.00	6,378,934.00	42,800.00	54,600.00
22. South Plainfield Boro	1,865,462.86	15,650,167.02	59,013,400	1,150,000.00	3,092,531.91	350,000.00	4,592,531.91	89,000.00	107,300.00
23. South River Boro	2,052,667.61	7,081,062.20	22,174,200	350,000.00	873,762.51	135,000.00	1,358,762.51	140,600.00	56,100.00
24. Spotswood Boro	561,983.50	4,030,895.51	7,818,300	310,000.00	883,114.58	100,000.00	1,293,114.58	20,600.00	36,200.00
25. Woodbridge Twp.	2,627,320.40	50,211,655.40	194,604,800	2,313,500.00	22,867,820.71	1,294,847.00	26,476,167.71	476,800.00	419,800.00
Totals	$45,101,635.66	$344,665,797.74	$1,741,031,500	$16,767,626.12	$115,183,750.11	$8,368,947.00	$140,320,323.23	$2,507,800.00	$2,156,500.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $42,749,113.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .531696

Net County Taxes Apportioned (12 A III) $81,770,737.00

‡Adjustments (Net Total 12 A IIb) ± 773,005.81

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $82,543,742.81

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Aberdeen Twp.	$ 34,148,750	$ 104,574,629	$ 138,723,379	$ 1,021,838					$ 139,745,217
2. Allenhurst Boro	5,040,575	10,603,450	15,644,025	214,266					15,858,291
3. Allentown Boro	3,780,000	*17,923,000	21,703,000	564,375					22,267,375
4. Asbury Park City	24,452,840	101,596,710	126,049,550	11,517,566					137,567,116
5. Atlantic Highlands Boro	21,246,800	46,628,900	67,875,700	1,276,752					69,152,452
6. Avon-By-The-Sea Boro	10,139,225	15,175,325	25,314,550	147,548					25,462,098
7. Belmar Boro	20,196,800	45,699,600	65,896,400	601,636					66,498,036
8. Bradley Beach Boro	7,854,637	25,278,717	33,133,354	332,601					33,465,955
9. Brielle Boro	26,815,900	43,861,500	70,677,400	368,472					71,045,872
10. Colts Neck Twp.	98,994,300	158,796,700	257,791,000	2,505,620					260,296,620
11. Deal Boro	21,664,220	33,339,020	55,003,240	340,750					55,343,990
12. Eatontown Boro	68,849,800	160,073,600	228,923,400	4,964,726					233,888,126
13. Englishtown Boro	1,781,432	6,150,600	7,932,032	794,669					8,726,701
14. Fair Haven Boro	47,507,100	92,132,600	139,639,700	433,852					140,073,552
15. Farmingdale Boro	1,791,900	7,512,000	9,303,900	719,979					10,023,879
16. Freehold Boro	14,882,875	68,541,950	83,424,825	4,668,840					88,093,665
17. Freehold Twp.	127,843,300	382,112,800	509,956,100	15,896,059					525,852,159
18. Hazlet Twp.	87,666,300	180,102,850	267,769,150	1,543,053					269,312,203
19. Highlands Boro	19,582,190	*38,002,366	57,584,556	310,496					57,895,052
20. Holmdel Twp.	82,887,355	278,477,840	361,365,195	6,567,904					367,933,099
21. Howell Twp.	39,206,510	142,613,650	181,820,160	2,061,471					183,881,631
22. Interlaken Boro	3,925,650	9,302,050	13,227,700	48,385					13,276,085
23. Keansburg Boro	9,572,600	*37,065,325	46,637,925	379,643					47,017,568
24. Keyport Boro	23,874,800	48,448,300	72,323,100	3,948,977					76,272,077
25. Little Silver Boro	75,055,200	98,193,300	173,248,500	1,064,570					174,313,070
26. Loch Arbour Village	3,786,300	7,900,300	11,686,600	95,659					11,782,259
27. Long Branch City	82,657,250	*223,887,900	306,545,150	5,813,572					312,358,722
28. Manalapan Twp.	52,629,600	144,556,300	197,185,900	1,511,790					198,697,690
29. Manasquan Boro	26,722,350	44,897,200	71,619,550	494,013					72,113,563
30. Marlboro Twp.	49,817,709	134,451,247	184,268,956	2,271,844					186,540,800

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 − 5(d))
31. Matawan Boro	$ 36,095,300	$ 84,759,400	$ 120,854,700	$ 1,048,104					$ 121,902,804
32. Middletown Twp.	241,931,800	*435,112,700	677,044,500	6,061,150					683,105,650
33. Millstone Twp.	49,821,035	60,795,000	110,616,035	1,031,719					111,647,754
34. Monmouth Beach Boro	33,594,200	73,345,000	106,939,200	380,925					107,320,125
35. Neptune Twp.	51,944,260	158,728,000	210,672,260	3,346,040					214,018,300
36. Neptune City Boro	10,852,900	*30,450,050	41,302,950	376,605					41,679,555
37. Ocean Twp.	127,369,550	289,025,600	416,395,150	2,672,568					419,067,718
38. Oceanport Boro	23,718,300	63,057,100	86,775,400	665,294					87,440,694
39. Red Bank Boro	53,744,750	*111,084,300	164,829,050	6,472,640					171,301,690
40. Roosevelt Boro	3,021,485	7,758,600	10,780,085	68,303					10,848,388
41. Rumson Boro	60,609,400	129,158,700	189,768,100	1,033,909					190,802,009
42. Sea Bright Boro	9,487,670	22,845,950	32,333,620	187,634					32,521,254
43. Sea Girt Boro	30,362,700	32,594,250	62,956,950	374,761					63,331,711
44. Shrewsbury Boro	22,114,500	43,068,600	65,183,100	825,654					66,008,754
45. Shrewsbury Twp.	1,155,000	3,770,000	4,925,000	115,268					5,040,268
46. South Belmar Boro	4,184,600	9,919,950	14,104,550	141,734					14,246,284
47. Spring Lake Boro	38,121,700	46,783,600	84,905,300	1,888,243					86,793,543
48. Spring Lake Hts. Boro	30,598,400	52,576,900	83,175,300	556,345					83,731,645
49. Tinton Falls Boro	47,733,910	123,735,750	171,469,660	1,350,532					172,820,192
50. Union Beach Boro	21,662,000	63,903,900	85,565,900	486,566					86,052,466
51. Upper Freehold Twp.	11,273,738	*21,778,550	33,052,288	1,237,760					34,290,048
52. Wall Twp.	68,148,300	141,619,500	209,767,800	2,082,232					211,850,032
53. West Long Branch Boro	30,785,080	80,466,380	111,251,460	1,008,354					112,259,814
Totals	$2,102,704,846	$4,794,237,509	$6,896,942,355	$105,893,266					$7,002,835,621

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
				(a)	(b)			(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Aberdeen Twp.	$6.60	48.17	$ 6,984		$ 156,222,784	$ 295,976,985	$ 1,574,137.64		
2. Allenhurst Boro	2.92	51.09	2,100		15,723,423	31,583,814	167,976.81		
3. Allentown Boro	4.32	75.43			7,284,319	29,551,694	157,169.09		
4. Asbury Park City	5.93	101.30			**7,610,474	145,177,590	772,119.19		
5. Atlantic Highlands Boro	4.46	71.83			27,604,846	96,757,298	514,598.47		
6. Avon-By-The-Sea Boro	5.28	41.35			36,570,691	62,032,789	329,918.04		
7. Belmar Boro	5.16	49.53	500		69,327,061	135,825,597	722,381.12		
8. Bradley Beach Boro	7.85	49.67	20,216		34,495,704	67,981,875	361,557.94		
9. Brielle Boro	4.12	53.88	421		61,968,722	133,015,015	707,433.19		
10. Colts Neck Twp.	2.16	101.24		$ 493,201		259,803,419	1,381,750.48		
11. Deal Boro	4.01	38.75			87,444,338	142,788,328	759,412.02		
12. Eatontown Boro	2.91	96.91	162		16,482,200	250,370,488	1,331,581.94		
13. Englishtown Boro	5.64	51.18	60		8,262,223	16,988,984	90,355.00		
14. Fair Haven Boro	2.95	95.55			7,317,329	147,390,881	783,890.46		
15. Farmingdale Boro	7.27	38.97	9,608		**15,379,335	25,412,822	135,156.72		
16. Freehold Boro	5.59	49.55	14,715		93,481,034	181,589,414	965,773.51		
17. Freehold Twp.	2.26	117.94	7,772	68,548,114		457,311,817	2,432,188.25		
18. Hazlet Twp.	3.40	77.95	68		**84,450,069	353,762,340	1,881,465.93		
19. Highlands Boro	4.30	71.97			23,213,608	81,108,660	431,372.04		
20. Holmdel Twp.	2.66	73.31			151,048,999	518,982,098	2,760,178.31		
21. Howell Twp.	6.19	41.36	4,828		266,859,707	450,746,166	2,397,269.18		
22. Interlaken Boro	3.99	38.78			20,882,754	34,158,839	181,671.94		
23. Keansburg Boro	6.58	48.52			51,336,253	98,353,821	523,089.49		
24. Keyport Boro	5.26	74.09	1,104		**30,787,145	107,060,326	569,394.57		
25. Little Silver Boro	2.84	102.68	438	2,939,055		171,374,453	911,445.79		
26. Loch Arbour Village	2.76	111.54		1,092,590		10,689,669	56,852.43		
27. Long Branch City	4.30	76.73	194,715		100,648,451	413,201,888	2,197,591.97		
28. Manalapan Twp.	5.19	49.66	26		204,000,624	402,698,340	2,141,729.41		
29. Manasquan Boro	5.08	42.60	7,160		98,332,770	170,453,493	906,547.71		
30. Marlboro Twp.	5.45	47.76			205,106,383	391,647,183	2,082,954.43		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II (a) Add Underpayment
31. Matawan Boro	$3.90	81.83	$ 14,824		*$ 28,654,383	$ 150,572,011	$ 800,809.12		
32. Middletown Twp.	5.25	50.90	1,033		**666,483,003	1,349,589,686	7,177,719.99		
33. Millstone Twp.	2.34	94.63			8,268,795	119,916,549	637,769.70		
34. Monmouth Beach Boro	2.44	104.94		$ 4,747,090		102,573,035	545,529.16		
35. Neptune Twp.	5.44	52.93	10,922		197,515,660	411,544,882	2,188,779.27		
36. Neptune City Boro	5.36	53.46			38,255,078	79,934,633	425,128.04		
37. Ocean Twp.	3.95	72.50			**163,744,143	582,811,861	3,099,653.46		
38. Oceanport Boro	4.21	57.41	5,159		67,609,158	155,055,011	824,651.72		
39. Red Bank Boro	4.36	80.04	131,812		50,607,171	222,040,673	1,180,911.35		
40. Roosevelt Boro	4.48	78.32			3,132,262	13,980,650	74,355.33		
41. Rumson Boro	3.85	70.11			81,865,355	272,667,364	1,450,166.68		
42. Sea Bright Boro	4.46	56.30			26,369,555	58,890,809	313,207.59		
43. Sea Girt Boro	3.57	48.74	176		66,769,307	130,101,194	691,936.19		
44. Shrewsbury Boro	4.89	60.62			45,363,754	111,372,508	592,328.68		
45. Shrewsbury Twp.	3.55	100.00			***1,127,774	6,168,042	32,804.40		
46. South Belmar Boro	6.57	48.19			15,435,783	29,682,067	157,862.47		
47. Spring Lake Boro	3.74	49.86	3,500		86,788,441	173,585,484	923,205.04		
48. Spring Lake Hts. Boro	3.31	68.71	1,418		39,033,122	122,766,185	652,925.34		
49. Tinton Falls Boro	3.53	91.75			20,956,076	193,776,268	1,030,588.64		
50. Union Beach Boro	2.51	103.82	12	68,944		85,633,534	457,298.79		
51. Upper Freehold Twp.	5.88	43.45			45,384,908	79,674,956	423,746.96		
52. Wall Twp.	4.98	46.59			248,875,298	460,725,330	2,450,342.83		
53. West Long Branch Boro	3.61	67.21			**60,045,615	172,305,429	916,397.14		
Totals			$441,733	$77,888,994	$3,844,125,887	$10,769,514,247	$57,277,080.96		

***Includes the amount of $1,108,726 added pursuant to N.J.S.A. 40:55C-40, et seq.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Aberdeen Twp.	$ 18,088.31		$ 1,556,049.33				R $5,631,953.75		
2. Allenhurst Boro	89.34		167,887.47	$ 6,245.93		58,000.00			
3. Allentown Boro	12.92		157,156.17	5,846.67	$ 3,499.17		R 598,574.20		
4. Asbury Park City	35,804.48	$ 72.49	736,387.20			$ 2,819,261.00		$ 43,510.52	
5. Atlantic Highlands Boro	272.47		514,325.00	19,134.95	11,454.05	718,360.00	R 1,069,087.26		
6. Avon-By-The-Sea Boro	25.28		329,892.76		7,345.24	491,262.00			
7. Belmar Boro	70.58		722,310.54		16,082.66	1,404,842.00			
8. Bradley Beach Boro	2,417.87		359,140.07			1,244,210.00			
9. Brielle Boro	2,207.48	137.15	705,362.86	26,240.94		1,457,222.70			
10. Colts Neck Twp.	16,426.79	2,582.66	1,367,906.35	50,907.80		2,672,541.00	R 1,543,430.38		
11. Deal Boro	720.49		758,691.53	28,277.14		796,756.00			
12. Eatontown Boro	38,441.58		1,293,140.36	48,204.13		2,331,412.50	R 1,294,085.19		
13. Englishtown Boro	721.77		89,633.23	3,336.46	2,011.80	R 227,104.50	R 101,183.27		
14. Fair Haven Boro	1,905.75		781,984.71	29,093.73		1,626,965.00	R 1,058,221.63		
15. Farmingdale Boro	2,427.75		132,728.97	4,936.93	2,957.45	351,927.11	R 203,695.20		
16. Freehold Boro	1,670.09		964,103.42			1,257,231.85	R 1,261,744.65		
17. Freehold Twp.	18,740.25	145.33	2,413,593.33	89,792.59		5,159,382.45	R 2,994,290.87		
18. Hazlet Twp.	16,655.63	634.07	1,865,444.37	69,440.68		5,460,674.00			
19. Highlands Boro	1,257.66	20.62	430,135.00	16,002.12		602,653.00	R 893,186.99		
20. Holmdel Twp.	74.67		2,760,103.64	102,684.03		6,611,331.50			
21. Howell Twp.	5,902.60		2,391,366.58	88,972.86		5,341,687.75	R 3,086,389.42		
22. Interlaken Boro		716.45	182,388.39	6,785.76		39,584.00			
23. Keansburg Boro	786.43		522,303.06	19,431.37		1,255,126.83			
24. Keyport Boro	13,561.48	248.80	556,081.89			1,909,335.00			
25. Little Silver Boro	7.04		911,438.75	33,908.21		1,748,308.95	R 1,523,967.04		
26. Loch Arbour Village	200.08		56,652.35	2,107.54			J 148,065.11		
27. Long Branch City	59,451.41	2,029.43	2,140,169.99			6,956,049.00		196,998.50	
28. Manalapan Twp.	22,529.80	1,191.67	2,120,391.28	78,922.95		R 4,618,432.03	R 2,639,940.45		
29. Manasquan Boro			906,547.71	33,726.25	20,184.72	2,075,724.50			
30. Marlboro Twp.	775.39		2,082,179.04	77,462.78	46,361.80	4,452,053.00	R 2,154,123.76		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
31. Matawan Boro	$ 3,568.82		$ 797,240.30				R $2,962,056.76		
32. Middletown Twp.	9,542.02	$ 3,949.16	7,172,127.13			$ 21,455,343.00			
33. Millstone Twp.	4,193.65	1,272.50	634,848.55	$ 23,617.87		1,788,234.00			
34. Monmouth Beach Boro	1,879.37	101.23	543,751.02	20,228.35		842,022.50	R 660,966.44		
35. Neptune Twp.	7,218.12		2,181,561.15			6,478,112.40			
36. Neptune City Boro	3,742.75		421,385.29	15,676.39	$ 9,388.11	1,139,350.00			
37. Ocean Twp.	15,952.67		3,083,700.79	114,755.93			J 9,453,608.45		
38. Oceanport Boro			824,651.72	30,679.47		1,253,309.00	R 943,091.65		
39. Red Bank Boro	30,104.04		1,150,807.31			2,957,220.50	R 2,146,627.90		
40. Roosevelt Boro			74,355.33	2,766.24	1,655.56	356,971.00			
41. Rumson Boro	120.89	459.54	1,450,505.33	53,961.91		2,216,814.70	R 2,510,887.78		
42. Sea Bright Boro	734.84		312,472.75	11,624.56		157,980.00	R 446,758.50		
43.Sea Girt Boro	39.00		691,897.19	25,740.60		932,057.00			
44. Shrewsbury Boro	3,896.50		588,432.18	21,891.70		942,569.00	R 1,001,290.56		
45. Shrewsbury Twp.			32,804.40	1,220.42		R 32,178.44	R 18,261.48		
46. South Belmar Boro			157,862.47	5,872.95	3,514.88	451,273.00			
47. Spring Lake Boro	3,747.28		919,457.76			1,246,196.25			
48. Spring Lake Hts. Boro	2,936.18		649,959.16	24,183.92		1,511,075.00			
49. Tinton Falls Boro	273.71	128.45	1,030,443.38	38,335.57		R 2,210,850.40	R 1,603,403.33		
50. Union Beach BoroBoro	640.26	1,022.50	457,681.03	17,026.77		1,198,180.50			
51. Upper Freehold Twp.	8.38		423,738.58	15,764.32			R 1,561,192.80		
52. Wall Twp.	69.19		2,450,273.64	91,157.37	54,556.56	6,951,174.00			
53. West Long Branch Boro	236.37		916,160.77	34,083.82		1,540,475.50	R 1,061,083.27		
Totals	$350,150.43	$14,712.05	$56,941,642.58	$1,390,000.00	$179,012.00	$119,348,823.86	$50,571,168.09	$240,509.02	

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Aberdeen Twp.	$ 2,035,502.14	$ 9,223,505.22	$ 19,176,800	$ 319,500.00	$ 1,304,385.59	$ 324,000.00	$ 1,947,885.59	$ 49,800.00	$ 59,050.00
2. Allenhurst Boro	231,413.64	463,547.04	940,050	85,000.00	611,718.28	14,450.00	711,168.28	2,600.00	2,750.00
3. Allentown Boro	196,000.00	961,076.21	4,277,800	113,633.00	146,887.00	28,000.00	288,520.00	8,000.00	6,000.00
4. Asbury Park City	4,551,988.97	8,151,147.69	46,966,900	440,800.00	4,257,349.41	912,000.00	5,610,149.41	56,400.00	14,650.00
5. Atlantic Highlands Boro	754,100.94	3,086,462.20	6,860,300	380,000.00	510,451.70	100,000.00	990,451.70	21,400.00	17,400.00
6. Avon-By-The-Sea Boro	515,038.00	1,343,538.00	1,983,900	237,000.00	421,191.00	35,000.00	693,191.00	13,200.00	7,500.00
7. Belmar Boro	1,289,000.00	3,432,235.20	10,933,850	907,284.00	1,219,350.00	150,000.00	2,276,634.00	43,800.00	16,300.00
8. Bradley Beach Boro	1,022,677.13	2,626,027.20	2,435,312	....	841,599.78	105,000.00	946,599.78	38,800.00	10,400.00
9. Brielle Boro	739,510.00	2,928,336.50	3,683,150	463,000.00	253,336.52	95,000.00	811,336.52	14,000.00	15,550.00
10. Colts Neck Twp.	....	5,634,785.53	25,008,326	600,000.00	1,214,023.00	148,000.00	1,962,023.00	10,600.00	20,650.00
11. Deal Boro	635,236.05	2,218,910.72	3,167,000	275,000.00	934,447.81	59,000.00	1,268,447.81	4,400.00	5,800.00
12. Eatontown Boro	1,842,343.46	6,809,185.64	44,835,000	525,000.00	1,896,330.89	190,000.00	2,611,330.89	24,600.00	29,850.00
13. Englishtown Boro	68,746.62	492,015.90	1,299,600	30,000.00	119,500.01	23,000.00	172,500.01	8,600.00	2,200.00
14. Fair Haven Boro	628,922.50	4,125,187.57	11,441,000	108,000.00	422,975.00	100,000.00	630,975.00	23,400.00	25,750.00
15. Farmingdale Boro	32,390.79	728,636.45	1,220,900	70,000.00	109,960.43	18,000.00	197,960.43	5,200.0	4,150.00
16. Freehold Boro	1,444,853.00	4,927,932.92	28,795,825	306,000.00	1,267,155.88	100,000.00	1,673,155.88	44,600.00	29,550.00
17. Freehold Twp.	1,238,000.00	11,895,059.24	56,647,500	1,400,000.00	2,238,468.00	400,000.00	4,038,468.00	33,400.00	54,750.00
18. Hazlet Twp.	1,763,564.42	9,159,123.47	33,259,300	269,784.12	1,792,370.27	133,000.00	2,195,154.39	56,000.00	99,600.00
19. Highlands Boro	545,436.63	2,487,413.74	7,740,190	375,000.00	410,905.43	155,000.00	940,905.43	41,800.00	12,400.00
20. Holmdel Twp.	313,478.00	9,787,597.17	42,053,125	1,600,000.00	4,267,215.02	150,000.67	6,017,215.69	11,200.00	26,850.00
21. Howell Twp.	465,436.49	11,373,853.10	26,836,100	1,050,000.00	4,812,736.92	580,000.00	6,442,736.92	143,400.00	71,350.00
22. Interlaken Boro	300,429.87	529,188.02	423,700	42,000.00	111,322.49	2,500.00	155,822.49	2,800.00	6,800.00
23. Keansburg Boro	1,295,235.41	3,092,096.67	12,305,000	122,804.00	1,455,284.96	340,000.00	1,918,088.96	60,600.00	23,650.00
24. Keyport Boro	1,547,613.08	4,013,029.97	22,738,200	75,000.00	857,512.07	240,000.00	1,172,512.07	37,000.00	18,850.00
25. Little Silver Boro	728,352.76	4,945,975.71	29,853,300	235,000.00	507,612.00	120,000.00	862,612.00	11,800.00	27,150.00
26. Loch Arbour Village	118,623.00	325,448.00	249,100	99,000.00	48,854.67	7,000.00	154,854.67	1,600.00	1,000.00
27. Long Branch City	4,145,989.41	13,439,206.90	57,111,600	425,219.00	5,404,361.58	600,000.00	6,429,580.58	128,200.00	63,200.00
28. Manalapan Twp.	857,177.02	10,314,863.73	15,125,700	904,900.00	2,125,010.42	350,000.00	3,379,910.42	50,400.00	64,400.00
29. Manasquan Boro	626,048.60	3,662,231.78	10,148,400	261,000.00	651,495.99	154,964.58	1,067,460.57	46,200.00	22,050.00
30. Marlboro Twp.	1,350,432.66	10,162,613.04	40,539,120	400,000.00	2,105,329.12	215,000.00	2,720,329.12	28,400.00	33,100.00

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
31. Matawan Boro	$ 986,992.61	$ 4,746,289.67	$ 16,565,200	$ 130,000.00	$ 1,238,261.36	$ 240,000.00	$ 1,608,261.36	$ 26,000.00	$ 27,350.00
32. Middletown Twp.	7,254,965.02	35,882,435.15	121,511,257	1,395,000.00	6,190,411.00	1,300,000.00	8,885,411.00	220,000.00	252,450.00
33. Millstone Twp.	168,000.00	2,614,700.42	7,560,500	366,000.00	396,000.00	130,000.00	892,000.00	15,600.00	9,050.00
34. Monmouth Beach Boro	553,087.00	2,620,055.31	23,658,500	192,000.00	335,986.00	60,000.00	587,986.00	7,800.00	10,200.00
35. Neptune Twp.	2,992,562.37	11,652,235.92	72,095,940	1,054,000.00	3,286,237.39	500,000.00	4,840,337.39	138,800.00	99,100.00
36. Neptune City Boro	647,206.98	2,233,006.77	3,538,200	112,000.00	542,148.68	60,000.00	714,148.68	42,400.00	17,500.00
37. Ocean Twp	3,882,612.00	16,534,677.17	41,272,300	371,000.00	2,291,916.80	350,000.00	3,012,916.80	55,200.00	80,900.00
38. Oceanport Boro	628,700.00	3,680,431.84	68,727,400	357,000.00	602,639.82	50,000.00	1,009,639.82	12,200.00	24,800.00
39. Red Bank Boro	1,218,732.66	7,473,388.37	32,319,611	700,000.00	2,308,629.73	400,000.00	3,408,629.73	61,400.00	23,350.00
40. Roosevelt Boro	50,262.00	486,010.13	1,653,260	35,000.00	62,517.88	19,000.00	116,517.88	5,800.00	2,100.00
41. Rumson Boro	1,104,248.82	7,336,418.54	21,282,000	601,800.00	1,399,040.70	213,608.50	2,214,449.20	24,400.00	28,500.00
42. Sea Bright Boro	520,416.00	1,449,251.81	1,790,350	201,000.00	289,860.09	73,000.00	563,860.09	9,400.00	4,600.00
43. Sea Girt Boro	610,900.00	2,260,594.79	16,868,400	260,000.00	324,504.00	51,000.00	635,504.00	8,400.00	13,000.00
44. Shrewsbury Boro	671,182.91	3,225,366.35	5,202,700	160,000.00	330,980.00	55,000.00	545,980.00	9,000.00	16,000.00
45. Shrewsbury Twp.	94,628.17	179,092.91	261,500	65,000.00	60,225.00	....	125,225.00	....	....
46. South Belmar Boro	317,342.00	935,865.30	474,817	20,400.00	151,273.00	65,000.00	236,673.00	26,600.00	5,200.00
47. Spring Lake Boro	1,077,474.00	3,243,128.01	15,808,500	615,000.00	428,408.75	90,000.00	1,133,408.75	15,400.00	16,050.00
48. Spring Lake Hts. Boro	588,022.45	2,773,270.53	4,146,700	185,000.00	341,515.02	85,000.00	611,515.02	28,800.00	19,350.00
49. Tinton Falls Boro	1,217,932.00	6,100,964.68	165,757,600	475,000.00	1,025,000.00	275,000.00	1,775,000.00	15,000.00	29,950.00
50. Union Beach Boro	482,830.00	2,155,718.30	12,352,840	470,000.00	1,182,112.16	110,000.00	1,762,112.16	62,200.00	24,700.00
51. Upper Freehold Twp.	17,150.00	2,017,845.70	5,902,150	400,000.00	282,850.00	100,000.00	782,850.00	18,400.00	8,500.00
52. Wall Twp.	998,474.85	10,545,636.42	93,192,200	1,537,000.00	2,582,526.44	346,939.00	4,466,465.44	112,000.00	68,850.00
53. West Long Branch Boro	501,164.00	4,052,967.36	42,006,700	243,000.00	804,224.00	100,000.00	1,147,224.00	20,000.00	30,550.00
Totals	$57,868,426.43	$286,539,581.98	$1,342,004,673	$22,065,124.12	$68,776,509.06	$10,522,462.75	$101,364,095.93	$1,957,000.00	$1,604,750.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$37,380,358.91
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ 0.531844609
Net County Taxes Apportioned (12 A III)	$56,941,642.58
‡Adjustments (Net Total 12 A IIb) ±	+335,438.38
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$57,277,080.96

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Boonton Town	$ 22,315,700	$ 58,160,150	$ 80,475,850	$ 2,958,187	....	$ 1,000	....	$1,000	$ 83,433,037
2. Boonton Twp.	12,541,600	29,462,000	42,003,600	284,587	....	1,000	....	1,000	42,287,187
3. Butler Boro	24,920,010	45,907,900	70,827,910	538,972	....	....	....	....	71,366,882
4. Chatham Boro	137,625,600	170,355,500	307,981,100	1,201,392	....	....	....	....	309,182,492
5. Chatham Twp.	152,946,850	196,164,300	349,111,150	847,449	....	....	....	....	349,958,599
6. Chester Boro	13,612,900	29,699,700	43,312,600	1,129,473	....	....	....	....	44,442,073
7. Chester Twp.	30,258,100	57,509,800	87,767,900	1,048,793	....	....	....	....	88,816,693
8. Denville Twp.	50,408,550	101,517,050	151,925,600	1,960,355	....	1,000	....	1,000	153,884,955
9. Dover Town	18,811,980	60,832,019	79,643,999	3,712,242	....	....	....	....	83,356,241
10. East Hanover Twp.	64,217,500	142,047,400	206,264,900	1,248,074	....	....	....	....	207,512,974
11. Florham Park Boro	132,221,950	230,853,450	363,075,400	3,249,414	....	....	....	....	366,324,814
12. Hanover Twp.	26,256,300	148,078,200	174,334,500	8,424,862	....	1,000	88,400	89,400	182,669,962
13. Harding Twp.	48,895,190	61,202,270	110,097,460	685,363	....	....	....	....	110,782,823
14. Jefferson Twp.	87,434,490	123,352,400	210,786,890	2,508,600	....	....	....	....	213,295,490
15. Kinnelon Boro	53,008,690	87,839,398	140,848,088	733,707	....	....	....	....	141,581,795
16. Lincoln Park Boro	35,682,200	67,141,550	102,823,750	511,549	....	....	....	....	103,335,299
17. Madison Boro	53,257,770	101,405,900	154,663,670	7,679,637	....	....	....	....	162,343,307
18. Mendham Boro	49,417,900	82,861,100	132,279,000	1,730,052	....	....	....	....	134,009,052
19. Mendham Twp.	52,090,100	89,608,500	141,698,600	1,086,669	....	....	....	....	142,785,269
20. Mine Hill Twp.	17,857,000	43,979,700	61,836,700	434,980	....	....	....	....	62,271,680
21. Montville Twp.	68,774,650	143,939,350	212,714,000	1,425,568	....	....	....	....	214,139,568
22. Morris Twp.	131,545,500	316,499,800	448,045,300	4,153,629	....	....	....	....	452,198,929
23. Morris Plains Boro	22,120,745	79,655,115	101,775,860	1,109,295	....	....	....	....	102,885,155
24. Morristown Town	72,937,300	206,978,650	279,915,950	23,189,605	....	....	....	....	303,105,555
25. Mountain Lakes Boro	20,619,100	30,847,300	51,466,400	507,844	....	....	....	....	51,974,244

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 − 5(d))
26. Mt. Arlington Boro	$ 17,147,500	$ 37,990,000	$ 55,137,500	$ 419,338					$ 55,556,838
27. Mt. Olive Twp.	72,957,100	140,915,850	213,872,950	1,691,082					215,564,032
28. Netcong Boro	10,119,500	32,364,650	42,484,150	2,961,886					45,446,036
29. Par-Troy Twp.	181,660,450	422,099,900	603,760,350	5,050,499	$28,000		$ 74,700	$102,700	608,708,149
30. Passaic Twp.	24,586,965	59,964,605	84,551,570	911,748					85,463,318
31. Pequannock Twp.	49,761,400	105,011,300	154,772,700	696,415					155,469,115
32. Randolph Twp.	91,105,305	184,131,986	275,237,291	2,749,391					277,986,682
33. Riverdale Boro	21,285,900	32,573,400	53,859,300	3,713,321					57,572,621
34. Rockaway Boro	29,228,500	67,378,200	96,606,700	847,131					97,453,831
35. Rockaway Twp.	81,186,750	176,654,200	257,840,950	1,698,205					259,539,155
36. Roxbury Twp.	248,245,700	308,938,500	557,184,200	24,230,233					581,414,433
37. Victory Gardens Boro	5,161,100	8,044,700	13,205,800	52,862					13,258,662
38. Washington Twp.	127,698,600	236,332,100	364,030,700	3,336,610					367,367,310
39. Wharton Boro	37,468,900	101,624,300	139,093,200	685,786					139,778,986
Totals	$2,397,391,345	4,619,922,193	$7,017,313,538	$121,404,805	$28,000	$4,000	$163,100	$195,100	$7,138,523,243

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Boonton Town	$6.06	36.86	$ 67,994	$ 1,712	$ 151,289,873	$ 234,789,192	$ 785,838.68		
2. Boonton Twp.	5.25	30.42		2,287	98,692,896	140,977,796	471,852.24		
3. Butler Boro	5.42	41.05	7,237		108,854,204	180,228,323	603,223.63		
4. Chatham Boro	2.12	97.44	86,600		13,693,128	322,962,220	1,080,953.53		
5. Chatham Twp.	2.28	92.25			30,788,491	380,747,090	1,274,359.31		
6. Chester Boro	3.47	71.62			18,535,655	62,977,728	210,786.25		
7. Chester Twp.	5.26	44.90			109,635,922	198,452,615	664,220.27		
8. Denville Twp.	5.85	33.70	173,188	1,967	309,304,334	463,380,510	1,550,866.16		
9. Dover Town	7.19	34.24	138,676		*165,592,670	249,087,587	833,695.37		
10. East Hanover Twp.	3.60	39.60	1,179		332,411,310	539,925,463	1,807,128.82		
11. Florham Park Boro	2.21	71.20			160,660,920	526,985,734	1,763,819.59		
12. Hanover Twp.	6.04	25.08	9,367	267,059	575,187,626	757,599,896	2,535,684.46		
13. Harding Twp.	2.92	45.61			132,472,324	243,255,147	814,174.21		
14. Jefferson Twp.	4.11	55.94	116		168,674,954	381,970,560	1,278,454.26		
15. Kinnelon Boro	4.77	45.69	150		168,766,832	310,348,777	1,038,736.38		
16. Lincoln Park Boro	5.41	52.40	2,177		96,220,467	199,557,943	667,919.80		
17. Madison Boro	6.71	32.65	92,369		326,346,768	488,782,444	1,635,953.30		
18. Mendham Boro	3.23	68.46			62,898,976	196,906,028	659,050.55		
19. Mendham Twp.	3.49	59.92			95,415,549	238,200,818	797,257.38		
20. Mine Hill Twp.	2.98	82.99			14,892,513	77,164,193	258,268.31		
21. Montville Twp.	4.75	39.77	1,941		330,954,791	545,096,300	1,824,435.59		
22. Morris Twp.	3.69	51.36	3,147		446,076,683	898,278,759	3,006,536.17		
23. Morris Plains Boro	5.37	31.72	8,356		231,492,830	334,386,341	1,119,190.03		
24. Morristown Town	3.47	73.18	203,104		119,932,557	423,241,216	1,416,587.01		
25. Mountain Lakes Boro	8.93	30.00	9,778		121,289,661	173,273,683	579,946.47		

*Includes 90,543 N.J.S.A. 55:14J-30(b)

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26. Mt. Arlington Boro	3.47	72.21	$ 239		$ 21,905,016	$ 77,462,093	$ 259,265.38		
27. Mt. Olive Twp.	4.42	49.09	192		225,742,520	441,306,744	1,477,052.28		
28. Netcong Boro	3.28	63.00	35,242		27,150,089	72,631,367	243,096.95		
29. Par-Troy Twp.	4.90	40.07	3,758	153,601	925,333,464	1,533,891,770	5,133,930.92		
30. Passaic Twp.	6.35	31.67	3,372		187,428,596	272,895,286	913,379.66		
31. Pequannock Twp.	5.39	43.29	125		208,083,461	363,552,701	1,216,809.74		
32. Randolph Twp.	4.90	48.49	7,288		300,158,927	578,152,897	1,935,075.92		
33. Riverdale Boro	3.14	67.12	4,260		30,011,623	87,588,504	293,158.44		
34. Rockaway Boro	3.56	55.78	3,959		84,813,691	182,271,481	610,062.07		
35. Rockaway Twp.	6.09	37.33	79		444,528,403	704,067,637	2,356,512.16		
36. Roxbury Twp.	2.15	100.78	134,322		13,829,498	595,378,253	1,992,729.13		
37. Victory Gardens Boro	2.42	108.34		852,055		12,406,607	41,524.87		
38. Washington Twp.	2.15	101.14		2,034,776		365,332,534	1,222,766.84		
39. Wharton Boro	2.32	101.27	204		3,113,070	142,892,260	478,259.94		
Totals			$998,419	$3,313,457	$6,862,180,292	$13,998,388,497	$46,852,562.07		

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	1 District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 494.78		$ 785,343.90	$ 30,389.34		$ 3,295,437.77			
2. Boonton Twp.	34.28		471,817.96	18,257.81		1,404,877.98			
3. Butler Boro	1,923.15		601,300.48	23,266.17		2,812,916.00			
4. Chatham Boro	4,899.36		1,076,054.17			4,369,811.00			
5. Chatham Twp.	10,504.35		1,263,854.96			5,160,966.00			
6. Chester Boro	44.63		210,741.62			624,157.13	$ 359,229.29		
7. Chester Twp.	1,383.10		662,837.17			1,963,165.56	1,218,031.02		
8. Denville Twp.	1,695.92		1,549,170.24			3,525,720.30	2,487,584.50		
9. Dover Town	3,394.42		830,300.95			3,274,111.00			
10. East Hanover Twp.	5,658.21		1,801,470.61			3,148,492.50	1,978,632.19		
11. Florham Park Boro	46,920.32		1,716,899.27			2,568,984.70	2,279,956.49		
12. Hanover Twp.	13,578.93		2,522,105.53	97,363.50		4,780,295.00	2,550,949.82		
13. Harding Twp.	604.52		813,569.69	31,480.26		1,549,186.00			
14. Jefferson Twp.	883.58		1,277,570.68	49,436.16		5,799,456.50			
15. Kinnelon Boro	3,186.08		1,035,550.30			4,719,657.50			
16. Lincoln Park Boro	8,578.80		659,341.00			3,061,777.00			
17. Madison Boro	10,271.93		1,625,681.37			6,828,066.75			
18. Mendham Boro	551.95		658,498.60	25,480.70		1,600,887.25	1,262,322.49		
19. Mendham Twp.	2,301.72		794,955.66	30,757.55		1,721,635.50	1,556,804.15		
20. Mine Hill Twp.	4,365.74		253,902.57	9,805.46		1,264,883.50			
21. Montville Twp.	4,844.52		1,819,591.07	70,402.25		7,332,951.57			
22. Morris Twp.	3,965.33		3,002,570.84				11,448,898.17		
23. Morris Plains Boro	19,630.33		1,099,559.70	42,506.80		2,864,335.41			
24. Morristown Town	45,757.36		1,370,829.65				5,349,430.85		
25. Mountain Lakes Boro	13.88		579,932.59	22,441.55		3,239,632.00			

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. Mt. Arlington Boro	$ 16,512.43	....	$ 242,752.95	....	....	$ 1,179,375.00	....	....	....
27. Mt. Olive Twp.	14,176.67	....	1,462,875.61	56,582.97	....	6,427,633.36	....	....	....
28. Netcong Boro	....	....	243,096.95	9,407.09	....	881,175.50	$ 497,053.86	....	....
29. Par-Troy Twp.	22,555.02	....	5,111,375.90	197,494.77	....	20,481,075.00	....	....	....
30. Passaic Twp.	1,275.14	....	912,104.52	....	....	2,210,512.40	1,196,588.38	....	....
31. Pequannock Twp.	17,557.17	....	1,199,252.57	....	....	5,641,693.63	....	....	....
32. Randolph Twp.	24,271.35	....	1,910,804.57	73,685.57	....	8,766,754.75	....	....	....
33. Riverdale Boro	2,857.72	....	290,300.72	11,184.16	....	1,086,720.50	....	....	....
34. Rockaway Boro	34.12	....	610,027.96	....	....	1,379,142.00	996,913.41	....	....
35. Rockaway Twp.	6,984.88	....	2,349,527.28	90,835.01	....	6,508,731.25	3,287,857.77	....	....
36. Roxbury Twp.	62,318.40	....	1,930,410.73	....	....	8,299,040.28	....	....	....
37. Victory Gardens Boro	....	....	41,524.87	1,606.88	....	179,724.00	....	....	....
38. Washington Twp.	1,243.22	....	1,221,523.62	47,266.61	....	3,411,112.56	1,596,328.05	....	....
39. Wharton Boro	4,567.70	....	473,692.24	....	....	1,324,338.50	667,142.32	....	....
Totals	$369,841.01	....	46,482,721.06	$939,650.61	....	$144,488,452.65	$38,733,722.78	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Boonton Town	$ 938,207.84	$ 5,049,378.85	$ 11,130,800	$ 245,456.00	$ 972,676.52	$ 180,000.00	$ 1,398,132.52	$ 58,600	$ 24,600
2. Boonton Twp.	323,747.99	2,218,701.74	4,203,500	133,000.00	278,454.55	66,000.00	477,454.55	14,000	13,500
3. Butler Boro	424,812.15	3,862,294.80	10,676,920	480,000.00	1,377,556.02	80,000.00	1,937,556.02	34,000	28,200
4. Chatham Boro	1,108,513.29	6,554,378.46	36,913,900	873,000.00	756,380.26	109,000.00	1,738,380.26	26,000	35,200
5. Chatham Twp.	1,519,275.12	7,944,096.08	29,104,450	449,707.48	1,180,764.69	90,000.00	1,720,472.17	16,800	34,600
6. Chester Boro	346,447.91	1,540,575.95	4,094,500	90,000.00	266,346.40	118,000.00	474,346.40	4,600	4,000
7. Chester Twp.	825,934.82	4,670,018.57	13,118,200	270,250.00	814,759.98	158,000.00	1,243,009.98	7,200	15,350
8. Denville Twp.	1,428,134.56	8,990,609.60	20,067,800	551,000.00	1,824,970.17	185,000.00	2,560,970.17	59,600	60,500
9. Dover Town	1,881,251.56	5,985,663.51	27,829,000	420,000.00	1,488,894.90	100,000.00	2,008,894.90	78,800	34,200
10. East Hanover Twp.	528,418.98	7,457,014.28	14,652,590	426,000.00	2,402,982.02	100,000.00	2,928,982.02	33,600	35,200
11. Florham Park Boro	1,502,066.99	8,067,907.45	86,831,300	336,000.00	1,190,694.40	150,000.00	1,676,694.40	14,800	36,900
12. Hanover Twp.	1,076,907.70	11,027,621.55	16,851,200	957,192.93	2,303,938.97	708,000.00	3,969,131.90	51,200	55,350
13. Harding Twp.	834,710.38	3,228,946.33	12,518,575	300,000.00	407,367.10	73,000.00	780,367.10	5,600	12,750
14. Jefferson Twp.	1,623,000.00	8,749,463.34	18,856,000	462,922.00	2,145,078.00	417,000.00	3,025,000.00	67,400	57,200
15. Kinnelon Boro	987,059.34	6,742,267.14	14,302,650	550,000.00	481,292.84	150,000.00	1,181,292.84	8,800	30,050
16. Lincoln Park Boro	1,861,855.00	5,582,973.00	11,240,500	695,100.00	699,140.33	110,000.00	1,504,240.33	26,400	30,000
17. Madison Boro	2,431,807.32	10,885,575.44	51,821,444	695,277.00	2,396,230.71	150,000.00	3,241,507.71	46,200	50,750
18. Mendham Boro	779,074.00	4,326,263.04	21,430,200	363,696.00	417,260.82	25,000.00	805,956.82	8,000	17,150
19. Mendham Twp.	876,916.07	4,981,068.93	11,746,400	520,000.00	495,125.65	112,000.00	1,127,125.65	4,800	14,250
20. Mine Hill Twp.	323,474.00	1,852,065.53	3,295,200	200,000.00	328,505.79	25,000.00	553,505.79	19,000	16,400
21. Montville Twp.	938,342.35	10,161,287.24	15,298,900	890,000.00	2,052,029.30	310,000.00	3,252,029.30	38,000	50,000
22. Morris Twp.	2,215,193.34	16,666,662.35	71,791,900	959,000.00	3,366,894.80	220,000.00	4,545,894.80	50,200	63,050
23. Morris Plains Boro	1,512,989.41	5,519,391.32	5,311,400	480,714.00	987,233.43	65,000.00	1,532,947.43	18,200	24,450
24. Morristown Town	3,793,082.98	10,513,343.48	88,774,655	1,377,343.00	4,296,183.81	375,000.00	6,048,526.81	44,200	24,300
25. Mountain Lakes Boro	794,611.34	4,636,617.48	12,270,300	398,000.00	447,278.16	120,000.00	965,278.16	2,200	13,750

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	11 Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
26. Mt. Arlington Boro	$ 501,156.38	$ 1,923,284.33	$ 5,479,000	$ 146,812.00	$ 320,130.66	$ 80,395.85	$ 547,338.51	$ 10,000	$ 11,050
27. Mt. Olive Twp.	1,579,112.50	9,526,204.44	23,538,200	497,000.00	1,651,232.57	395,000.00	2,543,232.57	31,400	40,200
28. Netcong Boro	59,230.67	1,489,964.09	2,457,300	137,588.00	400,953.54	40,000.00	578,541.54	22,200	10,650
29. Par-Troy Twp.	4,005,564.00	29,795,509.67	97,039,650	2,144,847.34	5,278,581.07	250,000.00	7,673,428.41	98,800	133,100
30. Passaic Twp.	1,101,608.99	5,420,814.29	7,839,580	528,892.79	1,519,066.76	160,000.00	2,207,959.55	24,000	28,200
31. Pequannock Twp.	1,537,558.70	8,378,504.90	27,767,300	484,255.00	1,272,963.30	100,000.00	1,857,218.30	52,600	64,300
32. Randolph Twp.	2,851,557.00	13,602,801.89	35,287,200	255,314.00	2,027,902.25	334,977.75	2,618,194.00	22,800	50,600
33. Riverdale Boro	416,878.44	1,805,083.82	3,672,700	117,765.46	410,922.37	15,700.00	544,387.83	11,200	13,800
34. Rockaway Boro	481,389.81	3,467,473.17	13,188,700	430,000.00	662,155.93	70,000.00	1,162,155.93	31,800	25,250
35. Rockaway Twp.	3,563,401.00	15,800,352.31	111,164,050	925,000.00	2,428,964.00	500,000.00	3,853,964.00	52,000	62,700
36. Roxbury Twp.	2,258,679.70	12,488,130.71	47,226,200	650,000.00	2,022,317.98	372,099.64	3,044,417.62	50,600	72,450
37. Victory Gardens Boro	98,000.00	320,855.75	801,000	72,922.82	59,552.59	....	132,475.41	2,400	2,500
38. Washington Twp.	1,597,399.20	7,873,630.04	28,433,450	700,000.00	931,728.08	200,000.00	1,831,728.08	16,800	30,650
39. Wharton Boro	773,751.00	3,238,924.06	8,578,700	250,000.00	525,853.28	15,000.00	790,853.28	24,200	18,450
Totals	$51,701,171.33	$282,345,718.93	$1,026,605,314	$20,464,055.82	$52,890,364.00	$6,729,173.24	$80,083,593.06	$1,189,000	$1,345,600

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$23,929,768.93
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.334699685
Rate per $100 to be applied to Col. 11 for apportionment of County Library	.012951836
County Percentage Level of Taxable Value of Real Property	100%

Total County Taxes Appropriated	$46,482,721.06
Adjustments	369,841.01
Total County Taxes Apportioned (including adjustments)—Total 12 A 1	$46,852,562.07

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1981

TAXING DISTRICT	1	2	3	4	5 Deductions				6
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Barnegat Twp.	$ 51,714,820	$ 68,881,400	$ 120,596,220	$ 3,406,971					$ 124,003,191
2. Barnegat Light Boro	28,408,290	22,573,460	50,981,750	142,263					51,124,013
3. Bay Head Boro	48,472,250	43,521,150	91,993,400	446,804					92,440,204
4. Beach Haven Boro	52,175,030	51,310,360	103,485,390	617,785					104,103,175
5. Beachwood Boro	32,513,220	70,135,000	102,648,220	698,058					103,346,278
6. Berkeley Twp.	199,284,200	428,104,700	627,388,900	6,562,971					633,951,871
7. Brick Twp.	196,293,400	439,832,550	636,125,950	7,207,255					643,333,205
8. Dover Twp.	325,307,800	747,662,500	1,072,970,300	14,447,656			$16,391,700	$16,391,700	1,071,026,256
9. Eagleswood Twp.	14,219,950	15,554,800	29,774,750	312,147					30,086,897
10. Harvey Cedars Boro	33,506,710	27,565,920	61,072,630	401,384					61,474,014
11. Island Heights Boro	8,987,500	16,256,500	25,244,000	190,190					25,434,190
12. Jackson Twp.	121,060,725	214,105,210	335,165,935	4,362,224					339,528,159
13. Lacey Twp.	156,621,860	288,463,250	445,085,110	6,452,337					451,537,447
14. Lakehurst Boro	5,478,600	16,286,000	21,764,600	2,899,829					24,664,429
15. Lakewood Twp.	112,643,700	367,496,300	480,140,000	8,607,234		$7,134,900		7,134,900	481,612,334
16. Lavallette Boro	59,986,950	72,580,300	132,567,250	1,677,309					134,244,559
17. Little Egg Harbor Twp.	102,359,400	179,025,700	281,385,100	7,347,386					288,732,486
18. Long Beach Twp.	235,240,580	211,437,300	446,677,880	2,498,564					449,176,444
19. Manchester Twp.	125,407,078	323,291,900	448,698,978	5,958,458					454,657,436
20. Mantoloking Boro*	48,377,600	35,778,300	84,155,900	344,025					84,499,925
21. Ocean Twp.	39,160,850	56,298,400	95,459,250	839,521					96,298,771
22. Ocean Gate Boro	5,168,834	16,724,295	21,893,129	116,211					22,009,340
23. Pine Beach Boro	11,441,150	19,872,500	31,313,650	131,139					31,444,789
24. Plumsted Twp.	18,236,850	35,525,100	53,761,950	2,316,463					56,078,413
25. Pt. Pleasant Boro	105,511,250	176,836,800	282,348,050	4,081,952					286,430,002
26. Pt. Pleasant Beach Boro	64,129,350	60,925,425	125,054,775	623,727					125,678,502
27. Seaside Heights Boro	51,448,800	42,601,800	94,050,600	428,646					94,479,246
28. Seaside Park Boro*	62,444,410	63,023,550	125,467,960	435,681					125,903,641
29. Ship Bottom Boro	35,214,255	38,081,225	73,295,480	574,280					73,869,760
30. South Toms River Boro	7,938,000	23,634,550	31,572,550	378,415					31,950,965
31. Stafford Twp.	89,165,760	106,395,225	195,560,985	5,584,064					201,145,049
32. Surf City Boro	49,665,300	54,678,613	104,543,913	1,764,342					106,308,255
33. Tuckerton Boro	20,656,950	31,447,600	52,104,550	939,962					53,044,512
Totals	$2,518,441,422	$4,365,907,683	$6,884,349,105	$92,795,253		$7,134,900	$16,391,700	$23,526,600	$6,953,617,758

(1) NOTE: Deductions—The following deductions are reflected in Column 5

DISTRICT	INDUSTRIAL ABATEMENT PER R.S. 54:4-3.97	SOLAR PER R.S. 54:4-3.114	POLLUTION PER R.S. 54:4-3.56	TOTAL
Dover Township	—	—	$16,391,700	$16,391,700.
Lakewood Township	$7,122,200.	$12,700.	—	$ 7,134,900.

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Barnegat Twp.	3.65	84.89	....	....	$ 22,031,610	$ 146,034,801	$ 639,957.03	....	....
2. Barnegat Light Boro	2.10	58.34	....	....	36,852,138	87,976,151	385,531.09	....	....
3. Bay Head Boro	1.65	90.25	$412,763	....	10,452,424	103,305,391	452,707.23	....	....
4. Beach Haven Boro	2.21	67.25	....	....	52,079,726	156,182,901	684,428.26	....	....
5. Beachwood Boro	3.11	91.99	....	....	9,312,343	112,658,621	493,695.17	....	....
6. Berkeley Twp.	1.80	108.33	....	$ 43,434,142	....	590,517,729	2,587,780.22	....	....
7. Brick Twp.	4.01	55.96	....	....	509,293,552	1,152,626,757	5,051,067.19	....	....
8. Dover Twp.	4.07	65.60	6,050	....	580,166,927	1,651,199,233	7,235,922.83	....	....
9. Eagleswood Twp.	2.21	112.26	....	3,082,500	....	27,004,397	118,339.28	....	....
10. Harvey Cedars Boro	2.07	62.29	....	....	37,176,163	98,650,177	432,307.05	....	....
11. Island Heights Boro	3.58	75.43	....	....	8,450,703	33,884,893	148,491.15	....	....
12. Jackson Twp.	3.47	81.90	....	....	78,690,041	418,218,200	1,832,725.31	....	....
13. Lacey Twp.	2.07	108.93	....	32,776,321	....	418,761,126	1,835,104.53	....	....
14. Lakehurst Boro	3.12	96.95	422	....	995,011	25,659,862	112,447.23	....	....
15. Lakewood Twp.	3.63	80.36	8.183	....	123,604,450	605,224,967	2,652,230.61	....	....
16. Lavallette Boro	1.57	75.43	....	....	44,031,477	178,276,036	781,245.30	....	....
17. Little Egg Harbor Twp.	2.03	124.97	....	55,332,207	....	233,400,279	1,022,812.01	....	....
18. Long Beach Twp.	1.59	74.76	....	....	152,873,690	602,050,134	2,638,317.79	....	....
19. Manchester Twp.	2,19	82.23	222	....	99,222,112	553,879,770	2,427,224.52	....	....
20. Mantoloking Boro	1.13	96.08	....	....	3,521,167	88,021,092	385,728.03	....	....
21. Ocean Twp.	3.13	82.85	....	....	20,267,286	116,566,057	510,818.43	....	....
22. Ocean Gate Boro	3.44	72.50	....	....	8,421,946	30,431,286	133,356.67	....	....
23. Pine Beach Boro	3.46	78.07	....	....	8,905,893	40,350,682	176,825.68	....	....
24. Plumsted Twp.	2.14	86.48	....	....	9,405,171	65,483,584	286,963.66	....	....
25. Pt. Pleasant Boro	3.00	78.58	....	....	80,026,164	366,456,166	1,605,892.55	....	....
26. Pt. Pleasant Beach Boro	3.34	66.06	1,081	....	68,799,526	194,479,109	852,250.78	....	....
27. Seaside Heights Boro	2.41	81.87	....	....	23,348,465	117,827,711	516,347.28	....	....
28. Seaside Park Boro	1.73	100.54	....	....	477,983	126,381,624	553,832.43	....	....
29. Ship Bottom Boro	2.20	68.05	....	....	35,915,925	109,785,685	481,105.33	....	....
30. South Toms River Boro	3.50	78.22	1,778	....	9,509,523	41,462,266	181,696.89	....	....
31. Stafford Twp.	2,71	54.25	....	....	167,007,442	368,152,491	1,613,326.22	....	....
32. Surf City Boro	1.73	71.58	....	....	42,326.770	148,635,025	651,351.79	....	....
33. Tuckerton Boro	2.29	105.70	....	2,168,287	....	50,876,225	222,950.95	....	....
Totals			$430,499	$136,793,457	$2,243,165,628	$9,060,420,428	$39,704,780.49	....	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Barnegat Twp.	$ 3,468.28		$ 636,488.75	$ 38,505.42	$ 54,528.79	$ 3,277,761.00			
2. Barnegat Light Boro	139.94		385,391.15	23,311.54	32,956.13	L 116,515.47	S $ 309,088.65		
3. Bay Head Boro	243.59		452,463.64	27,368.65	38,693.82	608,300.00			
4. Beach Haven Boro	333.88		684,094.38		58,515.10	333,723.00	S 535,978.66		
5. Beachwood Boro	63.29		493,631.88	29,858.78	42,209.12		T 1,961,937.38		
6. Berkeley Twp.	1,922.69		2,585,857.53	156,413.65	221,151.51	3,967,493.00	C 3,110,868.99		
7. Brick Twp.	2,308.66		5,048,758.53	305,389.99	431,749.39	16,484,773.00			
8. Dover Twp.	20,526.60		7,215,396.23	436,952.35	618,099.77		T 28,466,314.97		
9. Eagleswood Twp.	248.38		118,090.90	7,143.14	10,103.77	246,577.00	P 231,330.53		
10. Harvey Cedars Boro	16.81		432,290.24	26,148.34	36,962.95	L 130,701.89	S 294,950.83		
11. Island Heights Boro			148,491.15	8,981.92	12,696.57	334,637.30	C 185,297.15		
12. Jackson Twp.	25,521.29		1,807,204.02	109,464.31	155,946.10	7,776,761.99			
13. Lacey Twp.	7,182.29		1,827,922.24	110,611.63	156,659.53	7,280,076.00			
14. Lakehurst Boro	135.40		112,311.83	6,795.38	9,614.45	395,628.25			
15. Lakewood Twp.	18,380.38		2,633,850.23		226,026.94	9,765,169.75			
16. Lavallette Boro			781,245.30	47,255.90	66,799.51	652,935.00			
17. Little Egg Harbor Twp.	2,782.83		1,020,029.18	61,700.19	87,289.74	1,311,735.05	P 2,204,639.20		
18. Long Beach Twp.	13,446.38		2,624,871.41	158,819.72	224,986.68	L 792,060.71	S 2,151,193.25		
19. Manchester Twp.	11,806.44		2,415,418.08	146,106.61	206,838.55	4,722,518.18			
20. Mantoloking Boro	106.34		385,621.69	23,325.48	32,974.96	87,685.00			
21. Ocean Twp.	1,913.67		508,904.76	30,783.04	43,563.51	1,964,138.89			
22. Ocean Gate Boro	81.35		133,275.32	8,061.57	11,397.71	226,702.00	C 190,436.67		
23. Pine Beach Boro	17.93		176,807.75	10,694.74	15,118.22		T 713,078.16		
24. Plumsted Twp.			286,963.66	17,257.83	24,536.51	870,803.00			
25. Pt. Pleasant Boro	283.70		605,608.85	97,120.52	137,295.24	5,609,538.50			
26. Pt. Pleasant Beach Boro	241.38		852,009.40	51,537.07	72,859.31	2,373,171.50			
27. Seaside Heights Boro	3,171.79		513,175.49	31,041.77	43,962.06	362,406.00	C 724,452.86		
28. Seaside Park Boro	760.84		553,071.59	33,454.35	47,309.81	397,431.00	C 823,945.33		
29. Ship Bottom Boro	808.23		480,297.10	29,052.35	41,088.57	L 145,174.52	S 411,041.77		
30. South Toms River Boro	136.48		181,560.41	10,982.25	15,527.69		T 726,069.29		
31. Stafford Twp.	2,834.91		1,610,491.31	97,430.08	137,839.95	2,622,134.00	S 963,913.08		
32. Surf City Boro	169.76		651,182.03	39,388.69	55,683.06	L 196,875.66	S 529,774.76		
33. Tuckerton Boro	3,851.84		219,099.11	13,293.74	19,014.98	321,363.00	P 544,842.13		
Totals	$122,905.35		$39,581,875.1[illegible]	$2,194,351.00	$3,390,000.00	$73,374,789.66	$45,079,153.66		

L—CONSOLIDATED SCHOOL DISTRICT OF LONG BEACH ISLAND

S—SOUTHERN REGIONAL SCHOOL DISTRICT

T—TOMS RIVER REGIONAL SCHOOL DISTRICT

C—CENTRAL REGIONAL SCHOOL DISTRICT

P—PINELANDS REGIONAL SCHOOL DISTRICT

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Barnegat Twp.	$ 528,000.00	$ 4,535,283.96	$ 6,054,100	$ 725,000.00	$ 782,726.00	$ 150,000.00	$ 1,657,726.00	$ 47,000	$ 31,400
2. Barnegat Light Boro	208,131.00	1,075,393.94	11,183,500	248,000.00	148,669.00	40,000.00	436,669.00	7,800	4,650
3. Bay Head Boro	401,000.00	1,527,826.11	4,695,500	300,398.83	329,113.25	30,000.00	659,512.08	6,200	6,850
4. Beach Haven Boro	694,945.00	2,307,256.14	7,744,400	230,000.00	368,055.00	70,000.00	668,055.00	20,200	9,600
5. Beachwood Boro	693,000.00	3,220,637.16	6,546,730	330,000.00	487,069.00	230,000.00	1,047,069.00	58,000	30,350
6. Berkeley Twp.	1,411,668.50	11,453,453.18	336,583,900	1,750,000.00	2,889,130.33	360,000.00	4,999,130.33	578,00	119,350
7. Brick Twp.	3,570,000.00	25,840,670.91	99,753,050	2,417,500.00	4,872,903.59	1,350,000.00	8,640,403.59	374,800	219,550
8. Dover Twp.	6,865,079.80	43,601,843.12	171,888,100	3,160,000.00	8,480,328.62	2,320,056.72	13,960,385.34	544,800	235,900
9. Eagleswood Twp.	54,000.00	667,245.34	4,249,100	27,128.00	241,237.49	96,000.00	364,365.49	16,600	4,300
10. Harvey Cedars Boro	352,109.00	1,273,163.25	2,956,700	117,500.00	141,591.00	60,000.00	319,091.00	3,800	2,850
11. Island Heights Boro	222,400.00	912,504.09	2,386,900	23,322.00	203,354.29	81,500.00	308,226.29	15,400	6,650
12. Jackson Twp.	1,961,400.95	11,810,777.37	57,642,130	731,551,04	2,822,448.96	900,000.00	4,454,000.00	101,400	73,125
13. Lacey Twp.		9,375,269.40	28,689,550	633,374.39	5,411,569.72	340,000.00	6,384,944.11	209,400	75,025
14. Lakehurst Boro	246,000.00	770,349.91	6,819,500	55,214.69	388,316.10	65,000.00	508,530.79	14,600	9,300
15. Lakewood Twp.	4,856,825.86	17,481,872.78	63,008,100	634,125.59	4,303,735.41	850,000.00	5,787,861.00	388,600	98,700
16. Lavallette Boro	563,800.00	2,112,035.71	16,358,100	267,000.00	572,072.45	50,000.00	889,072.45	27,200	12,500
17. Little Egg Harbor Twp.	1,198,584.00	5,883,977.36	16,690,500	375,000.00	839,307.00	420,000.00	1,634,307.00	106,600	41,800
18. Long Beach Twp.	1,199,087.00	7,151,018.77	10,429,900	753,900.00	1,277,113.00	240,000.00	2,271,013.00	44,800	25,100
19. Manchester Twp.	2,478,500.00	9,969,381.42	69,570,090	390,000.00	1,940,857.91	320,000.00	2,650,857.91	155,400	90,650
20. Mantoloking Boro	429,432.00	959,039.13	1,431,000	240,000.00	217,993.40	5,000.00	462,993.40	400	2,350
21. Ocean Twp.	475,058.00	3,022,448.20	4,784,500	416,000.00	518,441.00	120,000.00	1,054,441.00	74,200	21,800
22. Ocean Gate Boro	187,400.00	757,273.27	1,636,025	57,628.00	207,718.64	50,000.00	315,346.64	26,000	5,700
23. Pine Beach Boro	172,900.00	1,088,598.87	3,904,800	61,947.00	212,803.95	40,000.00	314,750.95	18,200	9,400
24. Plumsted Twp.		1,199,661.00	18,453,750	70,356.00	407,251.13	85,000.00	562,607.13	26,400	15,750
25. Pt. Pleasant Boro	1,149,121.88	8,598,684.99	35,312,500	260,403.00	1,346,015.48	400,000.00	2,006,418.48	186,400	78,000
26. Pt. Pleasant Beach Boro	848,200.00	4,197,777.28	21,964,750	20,000.00	1,033,313.39	583,000.00	1,636,313.39	40,800	19,900
27. Seaside Heights Boro	607,560.24	2,282,598.42	11,892,200	219,600.00	2,047,865.86	200,000.00	2,467,465.86	24,000	6,600
28. Seaside Park Boro	327,000.00	2,182,212.08	40,599,800	352,137.00	1,109,070.69	85,000.00	1,546,207.69	21,600	10,450
29. Ship Bottom Boro	522,376.00	1,629,030.31	5,337,875	270,000.00	430,574.00	100,000.00	800,574.00	23,600	8,150
30. South Toms River Boro	184,466.94	1,118,606.58	1,820,200	52,000.00	306,469.36	93,000.00	451,469.36	26,400	9,600
31. Stafford Twp.	26,011.00	5,457,819.42	19,383,450	1,246,200.00	2,094,689.00	405,000.00	3,745,889.00	113,400	52,150
32. Surf City Boro	369,084.00	1,841,988.20	7,602,900	395,000.00	337,516.00	45,000.00	777,516.00	21,200	8,300
33. Tuckerton Boro	97,742.00	1,215,354.96	3,213,350	305,000.00	323,758.00	90,000.00	718,758.00	29,800	8,950
Totals	$32,900,883.17	$196,521,052.63	$1,100,586,950	$17,135,285.54	$47,093,078.02	$10,273,606.72	$74,501,970.28	$3,353,000	$1,354,950

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $25,836,482.16

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .438222274

Net County Taxes Apportioned (12 A III) $39,581,875.14

‡Adjustments (Net Total 12 A IIb) ± .... $ 122,905.35

Total County Taxes Apportioned (Including Adjustments—Total 12 A 1) $39,704,780.49

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1. Bloomingdale Boro	$ 32,958,300	$ 71,711,900	$ 104,670,200	$ 642,628	....	$ 60,700	....	$ 60,700	$ 105,252,128
2. Clifton City	413,259,600	696,736,200	1,109,995,800	9,398,700	....	....	....	....	1,119,394,500
3. Haledon Boro	16,207,600	34,666,100	50,873,700	3,757,145	....	....	....	....	54,630,845
4. Hawthorne Boro	84,064,700	148,968,500	233,033,200	1,223,309	....	....	....	....	234,256,509
5. Little Falls Twp.	41,139,500	84,450,906	125,590,406	3,362,159	....	....	....	....	128,952,565
6. North Haledon Boro	16,753,800	49,578,200	66,332,000	284,536	....	....	....	....	66,616,536
7. Passaic City	63,863,800	197,948,250	261,812,050	13,185,172	....	1,620,550	....	1,620,550	273,376,672
8. Paterson City	105,168,120	499,260,040	604,428,160	19,819,785	....	....	....	....	624,247,945
9. Pompton Lakes Boro	31,751,300	72,605,400	104,356,700	938,399	....	9,200	....	9,200	105,285,899
10. Prospect Park Boro	7,460,750	24,072,250	31,533,000	278,265	....	....	....	....	31,811,265
11. Ringwood Boro	48,181,100	79,315,400	127,496,500	1,401,284	....	....	....	....	128,897,784
12. Totowa Boro	86,172,100	220,717,700	306,889,800	2,303,475	....	....	....	....	309,193,275
13. Wanaque Boro	28,796,000	51,650,500	80,446,500	634,400	....	....	....	....	81,080,900
14. Wayne Twp.	397,057,900	700,168,745	1,097,226,645	12,349,198	....	....	....	....	1,109,575,843
15. West Milford Twp.	104,034,900	167,595,700	271,630,600	4,634,950	....	....	....	....	276,265,550
16. West Paterson Boro	42,239,700	84,985,900	127,275,600	1,025,016	....	....	....	....	128,300,616
Totals	$1,519,159,170	$3,184,431,691	$4,703,590,861	$75,238,421	....	*$1,690,450	....	$1,690,450	$4,777,138,832

*Chapter 104 and 12
Deferred Assessment Exemption

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Bloomingdale Boro	4.18	72.57	$ 620	....	$ 41,760,482	$ 147,013,230	$ 971,762.76	....	....
2. Clifton City	3.60	58.47	120,940	....	932,950,858	2,052,466,298	13,566,876.39	....	....
3. Haledon Boro	5.71	43.63	....	....	68,948,873	123,579,718	816,866.40	....	....
4. Hawthorne Boro	4.50	54.92	33,758	....	202,394,614	436,684,881	2,886,502.84	....	....
5. Little Falls Twp.	4.75	45.79	3,910	....	158,880,115	287,836,590	1,902,610.26	....	....
6. North Haledon Boro	7.38	36.21	....	....	118,469,443	185,085,979	1,223,425.01	....	....
7. Passaic City	6.45	66.56	251,295	....	181,634,367	455,262,334	3,009,300.48	....	....
8. Paterson City	6.23	61.13	734,894	....	464,513,050	1,089,495,889	7,201,607.19	....	....
9. Pompton Lakes Boro	6.93	45.35	526	....	134,087,925	239,374,350	1,582,273.10	....	....
10. Prospect Park Boro	5.34	50.63	....	....	32,677,157	64,488,422	426,270.80	....	....
11. Ringwood Boro	6.49	45.62	....	....	152,652,941	281,550,723	1,861,060.47	....	....
12. Totowa Boro	2.54	70.24	1,173	....	144,155,672	4[illegible],350,120	2,996,660.67	....	....
13. Wanaque Boro	6.09	45.79	....	....	99,214,400	180,295,300	1,191,758.45	....	....
14. Wayne Twp.	3.61	69.75	904	....	506,205,630	1,615,782,377	10,680,379.90	....	....
15. West Milford Twp.	5.50	52.45	1,688	....	250,502,476	526,769,716	3,481,966.86	....	....
16. West Paterson Boro	4.95	51.68	....	....	127,568,105	255,868,721	1,691,301.49	....	....
Totals	....	....	$1,149,708	....	$3,616,616,110	$8,394,904,650	$55,490,623.07	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Boro	$ 9,123.03		$ 962,639.73			$ 2,244,963.52			
2. Clifton City	204,670.41		13,362,205.98			16,794,502.00		528,085.52	
3. Haledon Boro	2,758.02		814,108.38			1,082,603.00	740,869.34		
4. Hawthorne Boro	6,802.24		2,879,700.60			6,598,440.00			
5. Little Falls Twp.	72,541.72		1,830,068.54			1,998,458.00	1,531,191.63		
6. North Haledon Boro	21,200.02		1,202,224.99			1,396,762.00	1,491,735.19		
7. Passaic City	155,691.75		2,853,608.73			6,454,280.77		25,686.50	
8. Paterson City	61,098.24		7,140,508.95			13,726,561.50		1,438,990.75	
9. Pompton Lakes Boro	5,198.92		1,577,074.18			4,347,096.72			
10. Prospect Park Boro			426,270.80			525,333.00	442,019.47		
11. Ringwood Boro	33,911.27		1,827,149.20			3,028,931.00	1,673,113.23		
12. Totowa Boro	13,578.83		2,983,081.84			2,072,181.25	2,134,484.41		
13. Wanaque Boro	169.79		1,191,588.66			1,805,271.00	1,093,406.77		
14. Wayne Twp.	60,174.49		10,620,205.41			22,268,425.50			
15. West Milford Twp.	30,277.46	185.77	3,451,875.17			9,013,557.64			
16. West Paterson Boro	102,016.63		1,589,284.86			2,363,168.76	1,303,771.96		
Totals	$779,212.82	$185.77	$54,711,596.02			$95,720,538.66	$10,410,592.00	$1,992,762.77	

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bloomingdale Boro	$ 1,187,636.41	$ 4,395,239.66	$ 13,293,400	$ 101,917.46	$ 630,895.53	$ 115,000	$ 847,812.99	$ 36,400	$ 28,900
2. Clifton City	9,536,438.58	40,221,232.08	118,361,200	3,800,000.00	12,148,305.70	500,000	16,448,305.70	570,600	289,550
3. Haledon Boro	481,743.89	3,119,324.61	22,315,100	120,655.00	698,469.03	28,000	847,124.03	58,000	16,900
4. Hawthorne Boro	1,053,391.00	10,531,531.60	24,847,200	875,000.00	1,732,407.00	185,000	2,792,407.00	140,200	66,700
5. Little Falls Twp.	754,558.59	6,114,276.76	33,935,400	220,000.00	1,438,949.03	175,000	1,833,949.03	73,600	42,750
6. North Haledon Boro	821,436.58	4,912,158.76	11,958,800	....	658,455.68	43,900	702,355.68	55,200	32,300
7. Passaic City	8,282,072.75	17,615,648.75	113,603,100	....	10,233,295.99	525,000	10,758,295.99	136,640	52,850
8. Paterson City	16,579,013.06	38,885,074.26	245,203,997	....	45,301,374.73	1,936,000	47,237,374.73	547,600	117,050
9. Pompton Lakes Boro	1,365,042.00	7,289,212.90	21,788,500	16,800.00	1,107,000.00	97,200	1,221,000.00	47,600	49,050
10. Prospect Park Boro	302,976.28	1,696,602.55	4,171,800	110,000.00	320,905.89	8,000	438,905.89	41,200	10,550
11. Ringwood Boro	1,830,687.00	8,359,880.43	22,759,100	310,000.00	1,051,957.00	200,000	1,561,957.00	34,200	37,400
12. Totowa Boro	653,776.74	7,843,524.24	59,481,000	395,000.00	1,676,474.72	105,000	2,176,474.72	104,000	52,400
13. Wanaque Boro	847,350.00	4,937,616.43	35,532,400	205,000.00	859,731.80	131,000	1,195,731.80	57,800	36,900
14. Wayne Twp.	7,094,859.44	39,983,490.35	231,783,200	2,300,000.00	6,290,807.82	460,000	9,050,807.82	121,800	181,850
15. West Milford Twp.	2,721,395.00	15,186,827.81	46,375,200	911,100.00	2,795,099.32	614,080	4,320,279.32	79,400	73,000
16. West Paterson Boro	1,084,318.26	6,340,543.84	19,173,200	250,000.00	857,352.95	36,500	1,143,852.95	64,600	39,850
Totals	$54,596,695.58	$217,432,185.03	$1,024,582,597	$9,615,472.46	$87,801,482.19	$5,159,680	$102,576,634.65	$2,168,840	$1,128,000

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $31,699,503.29

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .6610036133

Net County Taxes Apportioned (12 A III) 54,711,596.02

‡Adjustments (Net Total 12 A IIb) ± 779,027.05

Total County Taxes Apportioned (Including Adjustments—Total 12 A 1) 55,490,623.07

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	5 Deductions (b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	5 Deductions (c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	5 Deductions (d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Alloway Twp.	$ 7,064,680	$ 18,381,400	$ 25,446,080	$ 390,758	....	....	....	....	$ 25,836,838
2. Carneys Point Twp.	14,714,000	58,298,270	73,012,270	982,686	....	....	....	....	73,994,956
3. Elmer Boro	2,377,150	11,495,200	13,872,350	506,465	....	....	....	....	14,378,815
4. Elsinboro Twp.	4,384,900	18,574,600	22,959,500	243,720	....	....	....	....	23,203,220
5. Lower Alloways Creek Twp.	5,964,140	28,863,750	34,827,890	740,541	....	....	....	....	35,568,431
6. Mannington Twp.	7,365,700	19,443,500	26,809,200	816,651	....	....	....	....	27,625,851
7. Oldmans Twp.	6,811,100	19,937,800	26,748,900	420,971	....	....	....	....	27,169,871
8. Penns Grove Boro**	6,024,550	30,545,900	36,570,450	2,567,250	....	....	....	....	39,137,700
9. Pennsville Twp.	24,634,400	158,958,700	183,593,100	6,534,741	....	....	....	....	190,127,841
10. Pilesgrove Twp.	12,954,300	28,639,000	41,593,300	1,073,155	....	....	....	....	42,666,455
11. Pittsgrove Twp.	24,572,275	53,929,350	78,501,625	1,275,276	....	....	....	....	79,776,901
12. Quinton Twp.	8,066,050	17,810,100	25,876,150	2,619,579	....	....	....	....	28,495,729
13. Salem City	5,256,625	42,534,300	47,790,925	2,286,723	....	....	....	....	50,077,648
14. Upper Pittsgrove Twp.	11,650,800	27,455,500	39,106,300	1,293,330	....	....	....	....	40,399,630
15. Woodstown Boro	3,647,350	22,149,200	25,796,550	874,779	....	....	....	....	26,671,329
Totals	$145,488,020	$557,016,570	$702,504,590	$22,626,625	....	....	....	....	$725,131,215

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1981 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes: I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37): Deduct Overpayment	12 II (a) Add Underpayment
1. Alloway Twp.	$4.05	59.74	....	....	$ 18,322,837	$ 44,159,675	$ 378,816.70	....	....
2. Carneys Point Twp.	4.31	70.57	$19,700	....	39,569,371	113,584,027	974,362.40	....	....
3. Elmer Boro	3.75	72.12	11,356	....	6,019,005	20,409,176	175,076.85	....	....
4. Elsinboro Twp.	1.92	123.27	....	$3,975,743	....	19,227,477	164,939.83	....	....
5. Lower Alloways Creek Twp.	1.18	69.19	....	....	17,234,291	52,802,722	452,959.70	....	....
6. Mannington Twp.	3.76	67.47	3,585	....	17,121,266	44,750,702	383,886.73	....	....
7. Oldmans Twp.	3.55	75.22	1,497	....	10,527,806	37,699,174	323,396.33	....	....
8. Penns Grove Boro**	4.25	98.61	113	....	2,069,384	41,207,197	353,489.34	....	....
9. Pennsville Twp.	3.62	73.78	4,456	....	140,436,571	330,568,868	2,835,742.43	....	....
10. Pilesgrove Twp.	3.57	71.54	622	....	18,304,227	60,971,304	523,032.57	....	....
11. Pittsgrove Twp.	2.92	86.40	....	....	14,293,695	94,070,596	806,969.55	....	....
12. Quinton Twp.	3.14	74.40	....	....	10,354,415	38,850,144	333,269.74	....	....
13. Salem City	3.83	89.58	20,329	....	12,227,904	62,325,881	534,652.59	....	....
14. Upper Pittsgrove Twp.	2.90	81.89	....	....	10,833,162	51,232,792	439,492.30	....	....
15. Woodstown Boro	4.80	64.23	1,554	....	15,085,251	41,758,134	358,215.47	....	....
Totals	....	....	$63,212	$3,975,743	$332,399,185	$1,053,617,869	$9,038,302.53	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Alloway Twp.	$ 861.25	....	$ 377,955.45	....	....	$ 666,528.25	....	....	....
2. Carneys Point Twp.	....	$ 146.25	974,508.65	....	....	....	$1,969,552.50	....	....
3. Elmer Boro	156.94	....	174,919.91	....	....	283,260.00	....	....	....
4. Elsinboro Twp.	39.99	....	164,899.84	....	....	280,211.24	....	....	....
5. Lower Alloways Creek Twp.	35,793.54	....	417,166.16	....	....	....	....	....	....
6. Mannington Twp.	....	18,462.84	402,349.57	....	....	632,826.50	....	....	....
7. Oldmans Twp.	16,645.00	....	306,751.33	....	....	655,984.53	....	....	....
8. Penns Grove Boro**	1,761.36	....	351,727.98	....	....	....	764,637.96	....	....
9. Pennsville Twp.	116,128.16	....	2,719,614.27	....	....	4,070,555.50	....	....	....
10. Pilesgrove Twp.	....	1,519.29	524,551.86	....	....	....	996,363.89	....	....
11. Pittsgrove Twp.	2,136.77	....	804,832.78	....	....	1,519,943.50	....	....	....
12. Quinton Twp.	1,338.60	....	331,931.14	....	....	556,879.25	....	....	....
13. Salem City	3,879.82	....	530,772.77	....	....	947,474.00	....	$45,817.65	....
14. Upper Pittsgrove Twp.	643.00	....	438,849.30	....	....	731,753.00	....	....	....
15. Woodstown Boro	148.84	....	358,066.63	....	....	....	701,935.11	....	....
Totals	$179,533.27	$20,128.38	$8,878,897.64	....	....	$10,345,415.77	$4,432,489.46	$45,817.65	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Alloway Twp.	....	$ 1,044,483.70	$ 2,233,200	$ 102,022.78	$ 354,382.22	$ 110,000.00	$ 566,405.00	$ 25,000.00	$ 10,000.00
2. Carneys Point Twp.	$ 244,135.42	3,188,196.57	11,432,000	325,000.00	834,122.66	269,602.54	1,428,725.20	40,800.00	32,250.00
3. Elmer Boro	80,521.36	538,701.27	6,764,800	21,508.31	108,481.78	18,000.00	147,990.09	13,200.00	4,900.00
4. Elsinboro Twp.	....	445,111.08	532,100	67,814.23	96,210.00	14,000.00	178,024.23	14,800.00	6,670.00
5. Lower Alloways Creek Twp.	....	417,166.16	3,578,625	....	9,000,000.00	20,000.00	9,020,000.00	15,000.00	4,500.00
6. Mannington Twp.	2,956.03	1,038,132.10	7,313,300	120,150.00	308,429.91	65,569.25	494,149.16	13,400.00	5,550.00
7. Oldmans Twp.	....	962,735.86	7,845,900	106,821.45	202,344.82	65,000.00	374,166.27	8,800.00	5,700.00
8. Penns Grove Boro**	544,014.03	1,660,379.97	8,394,400	170,344.38	402,199.70	115,000.00	687,544.08	36,600.00	11,700.00
9. Pennsville Twp.	83,839.34	6,874,009.11	21,194,200	300,000.00	5,008,124.49	400,000.00	5,708,124.49	84,400.00	60,850.00
10. Pilesgrove Twp.	....	1,520,915.75	1,298,000	163,779.32	352,596.22	60,000.00	576,375.54	13,600.00	10,000.00
11. Pittsgrove Twp.	....	2,324,776.28	10,055,500	486,309.06	407,945.94	100,000.00	994,255.00	38,400.00	18,650.00
12. Quinton Twp.	5,695.00	894,505.39	2,065,600	211,023.29	264,251.61	115,000.00	590,274.90	20,400.00	9,650.00
13. Salem City	392,546.03	1,916,610.45	15,395,710	284,761.00	1,133,181.07	169,500.00	1,587,442.07	32,200.00	16,250.00
14. Upper Pittsgrove Twp.	....	1,170,602.30	3,495,500	104,428.30	393,187.95	80,000.00	577,616.25	14,800.00	8,500.00
15. Woodstown Boro	220,000.00	1,280,001.74	5,344,500	162,739.27	197,467.73	40,000.00	400,207.00	18,200.00	11,200.00
Totals	$1,573,707.21	25,276,327.73	$106,993,335	$2,626,701.39	$19,062,926.10	$1,641,671.79	$23,331,299.28	$389,600.00	$216,370.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ .857834
Net County Taxes Apportioned (12 A III)	$8,878,897.64
‡Adjustments (Net Total 12 A IIb) ±	159,404.89
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$9,038,302.53

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1981

TAXING DISTRICT	1	2	3	4	5 Deductions				6
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Bedminster Twp.	$ 47,973,000	$ 102,197,900	$ 150,170,900	$13,971,290					$ 164,142,190
2. Bernards Twp.	68,843,178	202,206,100	271,049,278	2,192,802					273,242,080
3. Bernardsville Boro	210,551,200	168,711,500	379,262,700	6,631,784					385,894,484
4. Bound Brook Boro	45,257,300	99,818,655	145,075,955	5,105,292					150,181,247
5. Branchburg Twp.	65,299,550	148,054,000	213,353,550	2,554,851					215,908,401
6. Bridgewater Twp.	189,534,699	364,748,925	554,283,624	4,459,404			$2,877,000	$2,877,000	555,866,028
7. Far Hills Boro	14,633,900	16,153,800	30,787,700	293,938					31,081,638
8. Franklin Twp.	248,594,000	487,761,400	736,355,400	11,099,830		$413,300		413,300	747,041,930
9. Green Brook Twp.	25,005,032	45,913,845	70,918,877	343,532					71,262,409
10. Hillsborough Twp.	50,966,550	170,546,138	221,512,688	5,072,764					226,585,452
11. Manville Boro	73,110,875	201,806,050	274,916,925	1,286,200					276,203,125
12. Millstone Boro	1,108,100	4,417,460	5,525,560	44,540					5,570,100
13. Montgomery Twp.	64,803,100	154,524,650	219,327,750	2,093,362					221,421,112
14. North Plainfield Boro	74,409,600	194,359,250	268,768,850	1,695,086					270,463,936
15. Peapack-Gladstone Boro	40,140,250	53,711,125	93,851,375	499,657					94,351,032
16. Raritan Boro	35,903,820	109,972,625	145,876,445	1,409,057					147,285,502
17. Rocky Hill Boro	2,305,800	6,388,950	8,694,750	37,945					8,732,695
18. Somerville Boro	49,439,500	111,002,050	160,441,550	7,316,143					167,757,693
19. South Bound Brook Boro	17,090,700	53,418,800	70,509,500	834,204		10,100		10,100	71,333,604
20. Warren Twp.	165,406,100	267,541,315	432,947,415	1,663,849					434,611,264
21. Watchung Boro	149,794,280	181,941,713	331,735,993	1,871,810					333,607,803
Totals	$1,640,170,534	$3,145,196,251	$4,785,366,785	$70,477,349		$423,400	$2,877,00	$3,300,400	$4,852,543,725

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bedminster Twp.	$1.73	74.40			$ 55,947,862	$ 220,090,052	$ 1,015,325.15		
2. Bernards Twp.	4.36	45.22	$ 2,974		333,918,991	607,164,045	2,800,984.96		
3. Bernardsville Boro	1.56	121.38	118,390	$ 62,861,143		323,151,731	1,490,771.97		
4. Bound Brook Boro	3.28	87.43	118,176		23,420,182	173,719,605	801,407.80		
5. Branchburg Twp.	2.43	85.09	2,683		42,339,937	258,251,021	1,191,370.32		
6. Bridgewater Twp.	4.19	57.34	47,726	2,140,440	493,163,187	1,046,936,501	4,829,754.69		
7. Far Hills Boro	1.96	69.82	9,036		14,007,780	45,098,454	206,049.36		
8. Franklin Twp.	2.70	102.25		6,245,740	9,095	740,805,285	3,417,502.20		
9. Green Brook Twp.	5.17	53.42			64,485,460	135,747,869	626,235.60		
10. Hillsborough Twp.	5.15	43.38	4,532		298,135,147	524,725,131	2,420,675.62		
11. Manville Boro	2.22	122.96	196,657	29,304,594		247,095,188	1,139,905.95		
12. Millstone Boro	4.39	41.24			7,989,374	13,559,474	62,552.92		
13 Montgomery Twp.	2.81	83.24	45,329		49,279,369	270,745,810	1,249,011.61		
14. North Plainfield Boro	3.43	88.47			39,633,419	310,097,355	1,430,549.16		
15. Peapack-Gladstone Boro	1.89	100.32	5,178		1,134,905	95,491,115	440,522.09		
16. Raritan Boro	3.06	86.82	162,444		30,843,362	178,291,308	822,498.10		
17. Rocky Hill Boro	4.62	38.09			15,381,855	24,114,550	111,245.87		
18. Somerville Boro	4.87	66.96	71,093		87,633,833	255,462,619	1,178,506.80		
19. South Bound Brook Boro	2.73	108.89	1,354	3,316,736	10,825,240	68,019,047	313,787.24		
20. Warren Twp.	1.92	122.64		74,676,470		359,934,794	1,660,460.55		
21. Watchung Boro	1.81	114.31		31,021,426		302,586,377	1,395,899.36		
Totals			$785,572	$209,566,549	$1,557,324,583	$6,201,087,331	$28,607,017.34		

Home Improv.—So. Bound Brook	$ 825
Fallout—Franklin Twp.	$ 9,095
Air Polution—Bridgewater Twp.	$2,140,440
	$2,150,360

Net Total Col. 10(a) $207,426,109
Net Total Col. 10(b) $1,556,232,484

*14J-30(b) Bernards Twp.	$ 939
Somerville Bor. 1,081,240	
	$1,082,174

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bedminster Twp.	$ 339.73	....	$ 1,014,985.42	$ 67,427.83	....	$ 969,814.00	....	....	....
2. Bernards Twp.	5,464.15	....	2,795,520.81	....	....	7,526,769.29	....	....	....
3. Bernardsville Boro	2,181.37	....	1,488,590.60	54.29	....	3,481,489.51	....	....	....
4. Bound Brook Boro	1,852.60	....	799,555.20	....	....	2,940,058.31	....	....	....
5. Branchburg Twp.	366.20	....	1,191,004.12	79,120.56	....	3,988,373.00	....	....	....
6. Bridgewater Twp.	4,818.57	....	4,824,936.12	320,576.01	....	....	$17,726,914.57	....	....
7. Far Hills Boro	....	....	208,049.36	13,820.72	....	230,000.00	....	....	....
8. Franklin Twp.	28,587.52	....	3,388,914.68	....	....	13,688,735.97	....	....	....
9. Green Brook Twp.	2,300.01	....	623,935.59	41,474.86	....	2,590,868.50	....	....	....
10. Hillsborough Twp.	12,613.84	....	2,408,061.78	160,041.61	....	8,268,718.22	....	....	....
11. Manville Boro	14,697.03	....	1,125,208.92	....	....	3,896,184.43	....	....	....
12. Millstone Boro	....	....	62,552.92	4,155.30	....	178,094.00	....	....	....
13. Montgomery Twp.	801.43	....	1,248,210.18	82,927.79	....	4,352,588.50	....	....	....
14. North Plainfield Boro	637.40	....	1,429,911.78	94,992.79	....	5,457,267.00	....	....	....
15. Peapack-Gladstone Boro	31.39	....	440,490.70	29,261.98	....	779,687.57	....	....	....
16. Raritan Boro	1,721.76	....	820,776.34	38.86	....	....	2,914,874.92	....	....
17. Rocky Hill Boro	20.98	....	111,224.89	7,388.79	....	242,798.00	....	....	....
18. Somerville Boro	2,307.66	....	1,176,199.14	....	....	5,033,259.25	....	....	....
19. South Bound Brook Boro	....	$1,089.08	314,876.32	....	....	1,246,055.03	....	....	....
20. Warren Twp.	66.17	....	1,660,394.38	110,300.38	....	3,304,460.23	2,036,391.07	....	....
21. Watchung Boro	2,298.61	....	1,393,600.75	92,604.44	....	1,836,016.02	1,559,789.34	....	....
Totals	$81,106.42	$1,089.08	$28,527,000.00	$1,104,000.00	....	$70,011,236.83	$24,237,989.90	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Bedminster Twp.	$ 786,780.37	$ 2,839,007.62	$ 8,834,200	$ 250,000.00	$ 417,493.32	$ 65,000.00	$ 732,493.32	$ 7,000.00	$ 9,750.00
2. Bernards Twp.	1,602,516.58	11,924,806.68	51,567,600	2,897,000.00	2,269,513.98	200,000.00	5,366,513.98	15,024.00	47,750.00
3. Bernardsville Boro	1,144,379.20	6,114,405.02	27,843,700	615,000.00	892,682.37	115,000.00	1,622,682.37	19,800.00	24,400.00
4. Bound Brook Boro	1,192,889.74	4,932,503.25	22,182,200	195,000.00	899,559.05	95,000.00	1,189,559.05	51,200.00	30,200.00
5. Branchburg Twp.	....	5,258,497.68	16,917,300	7,500.00	1,866,800.67	100,000.00	1,974,300.67	15,000.00	27,300.00
6. Bridgewater Twp.	422,868.38	23,295,295.08	59,814,580	1,669,480.71	6,142,460.66	500,000.00	8,331,941.37	83,600.00	119,700.00
7. Far Hills Boro	165,723.75	617,593.83	1,667,500	109,000.00	65,803.68	20,000.00	194,803.68	2,200.00	1,900.00
8. Franklin Twp.	3,162,092.95	20,239,743.60	82,498,700	1,554,000.00	3,468,686.05	420,000.00	5,442,686.05	91,800.00	98,000.00
9. Green Brook Twp.	432,102.11	3,688,381.06	21,298,825	210,918.39	518,805.08	100,000.00	829,723.47	12,000.00	21,000.00
10. Hillsborough Twp.	853,346.41	11,690,168.02	46,631,900	1,072,000.00	2,370,619.77	535,305.00	3,977,924.77	40,400.00	54,450.00
11. Manville Boro	1,134,481.24	6,155,874.59	31,286,350	275,376.00	1,434,441.91	250,000.00	1,959,817.91	103,800.00	50,800.00
12. Millstone Boro	....	244,802.31	304,400	25,000.00	47,583.98	1,500.00	74,083.98	2,400.00	1,950.00
13. Montgomery Twp.	553,112.47	6,236,838.94	55,379,000	426,323.00	1,641,845.85	240,000.00	2,308,168.85	13,200.00	20,250.00
14. North Plainfield Boro	2,299,257.76	9,281,429.33	28,125,200	340,000.00	2,106,900.34	150,000.00	2,596,900.34	85,200.00	62,950.00
15. Peapack-Gladstone Boro	535,906.25	1,785,346.50	11,051,525	366,117.00	190,171.53	40,000.00	596,288.53	10,800.00	6,350.00
16. Raritan Boro	782,946.60	4,518,559.00	8,154,240	377,506.46	965,933.61	90,000.00	1,433,440.07	65,000.00	22,350.00
17. Rocky Hill Boro	42,876.56	404,288.24	641,100	53,500.00	94,697.44	12,000.00	160,197.44	3,600.00	2,400.00
18. Somerville Boro	1,968,643.64	8,178,102.03	58,933,450	350,000.00	1,727,990.47	280,000.00	2,357,990.47	54,800.00	35,250.00
19. South Bound Brook Boro	392,016.62	1,952,947.97	4,479,800	130,000.00	422,327.63	27,000.00	579,327.63	24,200.00	14,800.00
20. Warren Twp.	1,261,805.94	8,373,352.00	31,916,400	26,822.00	1,299,693.55	300,000.00	1,626,515.55	20,400.00	39,800.00
21. Watchung Boro	1,170,976.52	6,052,987.09	15,586,500	200,000.00	980,707.81	75,000.00	1,255,707.81	8,200.00	23,050.00
Totals	$19,904,723.09	$143,784,929.84	$585,114,470	$11,170,543.56	$29,824,718.75	$3,615,805.00	$44,611,067.31	$729,624.00	$714,400.00

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1. Andover Boro	$ 3,473,830	$ 9,236,300	$ 12,710,130	$ 334,193					$ 13,044,323
2. Andover Twp.	11,933,971	33,639,230	45,573,201	279,029					45,852,230
3. Branchville Boro	2,495,250	12,164,050	14,659,300	232,527					14,891,827
4. Byram Twp.	33,679,650	59,645,250	93,324,900	654,799					93,979,699
5. Frankford Twp.	51,669,725	70,134,174	121,803,899	1,220,971					123,024,870
6. Franklin Boro	6,855,950	27,494,000	34,349,950	1,011,345					35,361,385
7. Fredon Twp.	6,547,368	18,129,520	24,676,888	203,067					24,879,955
8. Green Twp.	8,530,651	22,968,586	31,399,237	236,396					31,635,633
9. Hamburg Boro	9,322,450	24,221,350	33,543,800	266,623					33,810,423
10. Hampton Twp.	37,425,432	64,551,282	101,976,714	812,111					102,788,825
11. Hardyston Twp.	19,125,598	36,037,827	55,163,425	450,369					55,613,794
12. Hopatcong Boro	80,146,175	174,821,925	254,968,100	1,507,821					256,475,921
13. Lafayette Twp.	6,256,725	16,570,800	22,827,525	187,073	$54,000			$54,000	22,960,598
14. Montague Twp.	34,525,500	45,945,300	80,470,800	901,910					81,372,710
15. Newton Town	30,184,999	112,765,115	142,950,114	4,239,547					147,189,661
16. Ogdensburg Boro	12,617,000	27,914,350	40,531,350	121,700					40,653,050
17. Sandyston Twp.	9,989,900	19,662,200	29,652,100	295,606					29,947,706
18. Sparta Twp.	62,164,050	157,063,090	219,227,140	1,671,851					220,898,991
19. Stanhope Boro	9,582,650	24,785,350	34,368,000	304,019					34,672,019
20. Stillwater Twp.	15,078,825	30,812,200	45,891,025	306,652		$1,000		1,000	46,196,677
21. Sussex Boro	4,862,225	18,816,050	23,678,275	2,420,128					26,098,403
22. Vernon Twp.	75,666,590	169,519,200	245,185,790	4,138,581					249,324,371
23. Walpack Twp.	169,380	368,760	538,140	57,066					595,206
24. Wantage Twp.	19,797,340	53,130,495	72,927,835	7,159,216					80,087,051
Totals	$552,101,234	$1,230,296,404	$1,782,397,638	$29,012,690	$54,000	$1,000		$55,000	$1,811,355,328

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1981 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Andover Boro	$2.78	83.25	$ 837		$ 3,030,404	$ 16,075,564	$ 81,337.05		
2. Andover Twp.	6.06	44.07	226		59,890,642	105,743,098	535,025.16		
3. Branchville Boro	3.07	65.47			9,332,654	24,224,481	122,567.87		
4. Byram Twp.	4.66	58.35			67,610,220	161,589,919	817,591.63		
5. Frankford Twp.	2.52	113.90		$12,794,190		110,230,680	557,730.84		
6. Franklin Boro	5.51	48.65	1,659		38,525,429	73,888,473	373,851.28		
7. Fredon Twp.	5.82	44.86			31,683,361	56,563,316	286,191.70		
8. Green Twp.	4.52	60.89	253		21,048,715	52,684,601	266,566.68		
9. Hamburg Boro	2.87	96.94			2,428,289	36,238,712	183,355.92		
10. Hampton Twp.	2.42	108.26		5,829,536		96,959,289	490,581.99		
11. Hardyston Twp.	5.51	49.70	143		57,322,916	112,936,853	571,423.18		
12. Hopatcong Boro	3.57	84.53			47,298,520	303,774,441	1,536,998.37		
13. Lafayette Twp.	4.99	50.60		*52,719	24,052,880	46,960,759	237,605.93		
14. Montague Twp.	1.39	120.19		12,789,403		68,583,307	347,008.89		
15. Newton Town	2.25	130.84		25,463,201	**711,319	122,437,779	619,494.73		
16. Ogdensburg Boro	4.03	74.03	238		16,363,383	57,016,671	288,485.53		
17. Sandyston Twp.	3.31	70.52			13,031,160	42,978,866	217,458.87		
18. Sparta Twp.	4.67	59.37	1,423		**156,030,999	376,931,413	1,907,148.49		
19. Stanhope Boro	5.29	52.96			31,896,059	66,568,078	336,812.49		
20. Stillwater Twp.	4.59	57.15		*750	35,240,484	81,436,411	412,041.35		
21. Sussex Boro	3.43	79.63			7,319,661	33,418,064	169,084.37		
22. Vernon Twp.	3.99	61.70	838		156,538,366	405,863,577	2,053,535.68		
23. Walpack Twp.	1.47	48.06			910,470	1,505,676	7,618.22		
24. Wantage Twp.	5.49	45.97			89,490,235	169,577,286	858,005.07		
Totals			$5,617	$56,929,799	$869,756,168	$2,624,187,314	$13,277,521.19		

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Andover Boro			$ 81,337.05	$ 5,187.70			$ 260,502.98		$ 15,057.73
2. Andover Twp.		$ 287.36	535,312.54	34,139.37			1,829,906.02		105,144.52
3. Branchville Boro			122,567.87	7,817.42		$ 119,322.82	184,301.51		22,888.86
4. Byram Twp.		348.85	817,940.48	52,169.91		1,563,925.00	1,019,146.31		160,975.49
5. Frankford Twp.	$11,735.82		545,995.02	34,733.99		1,398,365.00	683,571.04		108,885.89
6. Franklin Boro	4,703.05		369,148.23	23,558.67		1,142,440.50	112,968.76		72,280.23
7. Fredon Twp.	1,407.41		284,784.29	18,165.44		513,476.00	***575,416.25		55,563.22
8. Green Twp.	828.71		265,737.97	16,947.79		960,774.00			50,119.19
9. Hamburg Boro	458.64		182,897.28	11,668.04		598,942.28	44,364.72		36,856.22
10. Hampton Twp.	3,868.94		486,713.05	31,019.94		713,779.50	***932,447.79		94,234.72
11. Hardyston Twp.		878.38	572,301.56	36,502.23		1,730,467.50	122,424.39		109,877.63
12. Hopatcong Boro	2,407.07		1,534,591.30	97,897.98		5,032,892.20			307,082.20
13. Lafayette Twp.	914.10		236,691.83	15,098.61		546,937.00	291,495.19		42,201.70
14. Montague Twp.	1,963.04		345,045.85	21,995.38		698,292.83			63,745.85
15. Newton Town	3,102.34		616,392.39	39,326.37		2,135,472.00			117,614.55
16. Ogdensburg Boro	997.00		287,488.53	18,339.19		947,681.50	69,242.13		55,036.88
17. Sandyston Twp.	2,013.56		215,445.31	13,727.80			***716,484.89		43,791.37
18. Sparta Twp.	524.48		1,906,624.01			6,206,509.00			369,376.51
19. Stanhope Boro	814.68		335,997.81	21,429.45		641,889.25	374,143.84		60,329.63
20. Stillwater Twp.	407.82		411,633.53	26,255.85		652,340.00	***705,845.92		81,547.12
21. Sussex Boro	42.18		169,042.19	10,781.30			593,563.84		32,071.60
22. Vernon Twp.	1,357.04		2,052,178.64	130,888.80		6,222,819.17			394,560.53
23. Walpack Twp.	681.92		6,936.30	447.06			***		1,356.65
24. Wantage Twp.	1,117.96		856,887.01	54,648.71			3,141,374.42		169,186.71
Totals	$39,345.76	1,514.61	$13,239,690.04	$722,747.00		$31,826,325.55	$11,657,200.00		$2,569,785.00

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Andover Boro	....	$ 382,085.46	$ 524,500	$ 100,000.00	$ 74,720.48	$ 15,000.00	$ 189,720.48	$ 3,400.00	$ 2,100.00
2. Andover Twp.	$ 270,145.00	2,774,647.45	6,176,540	359,975.00	366,758.44	128,492.93	855,226.37	13,800.00	15,300.00
3. Branchville Boro	....	456,898.48	834,600	250,000.00	336,645.80	13,000.00	599,645.80	6,000.00	3,850.00
4. Byram Twp.	761,162.70	4,375,319.89	6,225,100	370,000.00	555,284.36	220,000.00	1,145,284.36	15,800.00	22,700.00
5. Frankford Twp.	318,724.96	3,090,275.96	15,004,400	178,527.70	467,707.30	235,000.00	881,235.00	20,800.00	16,050.00
6. Franklin Boro	226,312.96	1,946,709.35	6,454,100	131,111.24	721,391.26	56,330.00	908,832.50	37,000.00	12,700.00
7. Fredon Twp.	....	1,447,405.20	2,009,500	377,000.00	161,299.96	78,512.90	616,812.86	9,600.00	7,100.00
8. Green Twp.	135,998.30	1,429,577.25	6,752,352	90,000.00	169,458.08	40,000.00	299,458.08	6,600.00	7,150.00
9. Hamburg Boro	95,529.39	970,257.93	3,121,200	136,623.00	182,121.31	75,000.00	393,744.31	11,200.00	6,150.00
10. Hampton Twp.	225,232.81	2,483,427.81	22,701,300	180,000.00	381,567.70	185,000.00	746,567.70	21,400.00	13,750.00
11. Hardyston Twp.	490,383.86	3,061,957.17	3,006,950	325,000.00	354,755.12	160,000.00	839,755.12	21,600.00	14,800.00
12. Hopatcong Boro	2,158,686.36	9,131,150.04	10,886,520	733,300.00	1,082,435.31	331,765.00	2,147,500.31	74,200.00	52,950.00
13. Lafayette Twp.	11,590.68	1,144,015.01	4,081,450	160,000.00	110,240.63	50,000.00	320,240.63	6,400.00	5,050.00
14. Montague Twp.	....	1,129,079.91	20,223,600	310,000.00	217,134.56	100,000.00	627,134.56	10,400.00	6,700.00
15. Newton Town	402,619.84	3,311,425.15	54,793,929	365,000.00	892,805.16	145,000.00	1,402,805.16	38,400.00	20,000.00
16. Ogdensburg Boro	258,128.32	1,635,916.55	2,515,525	116,500.00	242,480.65	46,430.00	405,410.65	12,800.00	11,000.00
17. Sandyston Twp.	....	989,449.37	32,606,905	100,300.00	189,426.88	75,000.00	364,726.88	15,800.00	6,200.00
18. Sparta Twp.	1,811,766.41	10,294,275.93	26,569,225	411,838.00	1,270,196.62	450,000.00	2,132,034.62	22,400.00	48,700.00
19. Stanhope Boro	397,901.86	1,831,691.84	7,203,300	208,877.00	218,011.14	50,000.00	476,888.14	11,400.00	11,500.00
20. Stillwater Twp.	238,827.54	2,116,449.96	6,972,600	180,000.00	295,876.12	160,000.00	635,876.12	25,800.00	14,250.00
21. Sussex Boro	87,585.49	893,044.42	7,695,700	110,000.00	178,120.75	40,000.00	328,120.75	14,200.00	5,650.00
22. Vernon Twp.	1,137,907.28	9,938,354.42	17,851,800	1,008,468.65	1,481,931.67	450,000.00	2,940,400.32	53,600.00	56,100.00
23. Walpack Twp.	....	8,740.01	12,055,412	70,000.00	49,044.87	1,000.00	120,044.87	1,000.00	400.00
24. Wantage Twp.	169,254.00	4,391,350.85	7,197,885	500,000.00	595,809.91	230,000.00	1,325,809.91	34,600.00	21,950.00
Totals	$9,197,757.76	$69,213,505.35	$283,464,393	$6,772,520.59	$10,595,224.08	$3,335,530.83	$20,703,275.50	$488,200.00	$382,100.00

Total Amount of Miscellaneous Revenues (including Surplus Revenue) Appropriated for the support of the County Budget	$ 8,572,282.93
Rate per 100 to be applied to Col. 11 for apportionment of County Taxes	$ .50596698
County Library Rate	$ .03216131
County Percentage Level of Taxable Value of Real Property	100%
Net County Taxes Apportioned (12 A III)	$13,239,690.04
Plus: Adjustments (Net Total 12 A IIb)	$ 37,831.15
Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	$13,277,521.19

Abstract of Ratables and Exemptions in the County of Union, for the Year 1981

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Berkeley Heights Twp.	$ 62,249,650	$ 193,679,661	$ 255,929,311	$ 1,242,253	....	....	$392,900	$392,900	$ 256,778,664
2. Clark Twp.	95,264,100	191,072,200	286,336,300	1,329,100	....	....	....	....	287,665,400
3. Cranford Twp.	148,884,500	280,951,200	429,835,700	5,712,226	....	....	....	....	435,547,926
4. Elizabeth City	288,249,900	658,731,000	946,980,900	25,073,800	....	....	....	....	972,054,700
5. Fanwood, Boro	30,439,600	60,244,600	90,684,200	482,387	....	....	....	....	91,166,587
6. Garwood Boro	30,306,900	46,020,600	76,327,500	433,230	....	....	....	....	76,760,730
7. Hillside Twp.	106,304,100	208,354,500	314,658,600	2,105,918	....	....	....	....	316,764,518
8. Kenilworth Boro	63,235,000	119,617,300	182,852,300	993,709	....	....	....	....	183,846,009
9. Linden City	334,818,700	769,804,000	1,104,622,700	9,279,000	....	....	....	....	1,113,901,700
10. Mountainside Boro	64,428,100	107,534,600	171,962,700	805,700	....	....	....	....	172,768,400
11. New Providence Boro	104,369,800	185,736,000	290,105,800	5,821,236	....	....	....	....	295,927,036
12. Plainfield City	89,565,025	295,933,600	385,498,625	13,601,692	....	....	....	....	399,100,317
13. Rahway City	109,772,000	239,224,000	348,996,000	9,538,100	....	....	....	....	358,534,100
14. Roselle Boro	90,027,100	174,581,500	264,608,600	7,838,254	....	....	....	....	272,446,854
15. Roselle Park Boro	58,005,100	83,798,700	141,803,800	780,431	....	....	....	....	142,584,231
16. Scotch Plains Twp.	106,316,400	195,795,400	302,111,800	1,606,431	....	....	....	....	303,718,231
17. Springfield Twp.	125,447,600	226,520,400	351,968,000	2,697,002	....	....	....	....	354,665,002
18. Summit City	143,467,100	232,480,100	375,947,200	4,873,666	....	....	390,000	390,000	380,430,866
19. Union Twp.	401,803,400	560,440,100	962,243,500	14,265,183	....	....	....	....	976,508,683
20. Westfield Town	142,600,600	284,542,800	427,143,400	4,025,887	....	....	....	....	431,169,287
21. Winfield Twp.	220,200	1,171,500	1,391,700	34,500	....	....	....	....	1,426,200
Totals	$2,595,774,875	$5,116,233,761	$7,712,008,636	$112,539,705	....	....	$782,900	$782,900	$7,823,765,441

Abstract of Ratables and Exemptions in the County of Union, for the Year 1981 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Berkeley Heights Twp.	$ 4.48	$49.63	....	$398,758	$ 294,466,804	$ 550,846,710	$ 2,761,954.30	....	....
2. Clark Twp.	4.24	63.38	$ 4,064	....	186,187,863	473,857,327	2,375,928.29	....	....
3. Cranford Twp.	3.95	68.70	362,949	....	211,044,012	646,954,887	3,243,842.25	....	....
4. Elizabeth City	4.23	87.51	9,714,685	....	219,232,476	1,201,001,861	6,021,842.72	....	....
5. Fanwood, Boro	5.82	52.03	8,681	....	84,877,334	176,052,602	882,730.59	....	....
6. Garwood Boro	3.74	75.41	16,037	....	32,777,808	109,554,575	549,308.41	....	....
7. Hillside Twp.	3.92	89.24	79,597	....	64,530,603	381,374,718	1,912,218.99	....	....
8. Kenilworth Boro	3.12	67.59	37,543	....	108,590,319	292,473,871	1,466,468.71	....	....
9. Linden City	2.12	78.73	774,566	....	479,158,969	1,593,835,235	7,991,515.61	....	....
10. Mountainside Boro	3.94	57.23	....	....	139,858,950	312,627,350	1,567,518.58	....	....
11. New Providence Boro	3.83	69.72	1,576	....	133,875,086.	429,803,698	2,155,042.68	....	....
12. Plainfield City	5.06	79.62	301,039	....	122,041,407	521,442,763	2,614,522.43	....	....
13. Rahway City	4.42	73.17	882,547	....	158,865,407	518,282,054	2,598,674.59	....	....
14. Roselle Boro	3.59	90.28	28,591	....	36,089,317	308,564,762	1,547,148.70	....	....
15. Roselle Park Boro	4.62	62.83	48,023	....	87,685,426	230,317,682	1,154,816.58	....	....
16. Scotch Plains Twp.	5.10	55.61	62	....	245,691,709	549,410,002	2,754,750.62	....	....
17. Springfield Twp.	3.35	77.92	757	....	117,572,331	472,238,090	2,367,809.41	....	....
18. Summit City	4.61	45.52	314,213	466,766	469,247,817	849,526,130	4,259,537.73	....	....
19. Union Twp.	3.15	70.04	32,614	....	473,413,596	1,449,954,893	7,270,097.25	....	....
20. Westfield Town	5.49	48.50	3,077	....	467,822,232	898,994,596	4,507,573.42	....	....
21. Winfield Twp.	20.37	45.00	....	....	1,750,319	3,176,519	15,927.12	....	....
Totals	....	....	$12,610,621	$865,524	$4,134,779,787	$11,970,290,325	$60,019,228.98	....	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Twp.	$ 45,974.87	....	$ 2,715,979.43	....	....	$ 4,309,375.00	$ 3,477,004.00	....	....
2. Clark Twp.	2,564.42	....	2,373,363.87	....	....	4,731,869.75	3,791,305.62	....	....
3. Cranford Twp.	4,676.89	....	3,239,165.36	....	....	10,392,921.88	....	....	....
4. Elizabeth City	140,100.26	....	5,881,742.46	....	....	19,575,776.25	....	1,833,929.46	....
5. Fanwood, Boro	....	....	882,730.59	....	....	....	3,608,310.69	....	....
6. Garwood Boro	10,556.16	....	538,752.25	....	....	939,763.00	751,497.47	....	....
7. Hillside Twp.	145,546.71	....	1,766,672.28	....	....	5,829,716.00	....	....	....
8. Kenilworth Boro	....	....	1,466,468.71	....	....	1,661,785.50	2,079,574.96	....	....
9. Linden City	5,294.31	....	7,986,221.30	....	....	13,840,946.50	....	812,000.00	....
10. Mountainside Boro	3,129.89	....	1,564,388.69	....	....	1,972,240.50	2,237,638.87	....	....
11. New Providence Boro	7,296.83	....	2,147,745.85	....	....	6,919,015.00	....	....	....
12. Plainfield City	18,808.98	....	2,595,713.45	....	....	8,500,000.00	....	209,211.65	....
13. Rahway City	14,680.86	....	2,583,993.73	....	....	7,861,323.00	....	59,413.50	....
14. Roselle Boro	51,184.76	....	1,495,963.94	....	....	5,048,574.00	....	....	....
15. Roselle Park Boro	5,344.15	....	1,149,472.43	....	....	3,639,879.00	....	....	....
16. Scotch Plains Twp.	355.20	....	2,754,395.42	....	....	....	10,629,424.40	....	....
17. Springfield Twp.	18,277.84	....	2,349,531.57	....	....	3,852,987.00	3,146,199.63	....	....
18. Summit City	1,296.22	....	4,258,241.51	....	....	9,031,962.00	....	407,548.75	....
19. Union Twp.	2,885.65	....	7,267,211.60	....	....	15,442,328.00	....	....	....
20. Westfield Town	596.96	....	4,506,976.46	....	....	15,625,415.00	....	....	....
21. Winfield Twp.	....	....	15,927.12	....	....	183,070.00	....	....	....
Totals	$478,570.96	....	$59,540,658.02	....	....	$139,358,947.38	$29,720,955.64	$3,322,103.36	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Berkeley Heights Twp.	$ 979,701.23	$ 11,482,059.66	$ 35,782,589	$ 1,038,430.00	$ 2,163,806.65	$ 70,803.00	$ 3,273,039.65	$ 27,200.00	$ 52,450.00
2. Clark Twp.	1,293,353.28	12,189,892.52	26,226,500	560,000.00	2,295,576.42	173,990.00	3,029,566.42	62,200.00	97,250.00
3. Cranford Twp.	3,560,891.54	17,192,978.78	70,815,900	814,000.00	3,419,079.33	191,000.00	4,424,079.33	103,800.00	117,700.00
4. Elizabeth City	13,791,153.63	41,082,601.80	755,243,900	632,501.83	29,521,314.26	1,100,000.00	31,253,816.09	419,400.00	125,600.00
5. Fanwood, Boro	810,732.03	5,301,773.31	3,636,700	276,000.00	841,439.00	60,000.00	1,177,439.00	20,200.00	36,900.00
6. Garwood Boro	634,695.69	2,864,708.41	7,229,200	247,566.00	642,709.49	30,000.00	920,275.49	41,400.00	20,300.00
7. Hillside Twp.	4,790,513.75	12,386,902.03	37,793,000		3,490,010.83	250,000.00	3,740,010.83	128,200.00	64,750.00
8. Kenilworth Boro	523,568.49	5,731,397.66	29,172,400	485,000.00	1,216,224.31	48,000.00	1,749,224.31	58,600.00	39,650.00
9. Linden City	918,919.52	23,558,087.32	148,586,900	5,135,000.00	18,933,670.61	125,000.00	24,193,670.61	359,600.00	139,650.00
10. Mountainside Boro	1,020,929.22	6,795,197.28	48,487,800	604,554.00	996,265.50	65,000.00	1,665,819.50	21,600.00	37,600.00
11. New Providence Boro	2,259,605.97	11,326,366.82	24,440,700	665,000.00	1,473,740.15	250,000.00	2,388,740.15	22,400.00	58,200.00
12. Plainfield City	8,856,622.29	20,161,547.39	85,471,200	1,041,644.00	8,093,889.92	850,000.00	9,985,533.92	124,000.00	75,400.00
13. Rahway City	5,311,093.25	15,815,823.48	62,933,700	264,000.00	4,053,060.33	300,000.00	4,617,060.33	176,200.00	111,250.00
14. Roselle Boro	3,210,695.71	9,755,233.65	73,014,800	452,997.00	2,047,433.94	200,000.00	2,700,430.94	124,400.00	69,000.00
15. Roselle Park Boro	1,792,323.64	6,581,675.07	17,727,500	450,000.00	941,306.47	62,000.00	1,453,306.47	88,000.00	47,650.00
16. Scotch Plains Twp.	2,095,655.80	15,479,475.62	59,698,500	1,355,170.00	2,078,153.75	200,000.00	3,633,323.75	65,600.00	88,050.00
17. Springfield Twp.	2,507,500.10	11,856,218.30	63,211,600	700,000.00	1,700,286.11	100,000.00	2,500,286.11	69,000.00	63,250.00
18. Summit City	3,831,324.91	17,529,077.17	76,293,900	2,300,000.00	3,347,802.30	300,000.00	5,947,802.30	58,400.00	67,650.00
19. Union Twp.	7,994,312.83	30,703,852.43	166,073,900	1,500,000.00	7,952,896.07	500,000.00	9,952,896.07	480,200.00	224,000.00
20. Westfield Town	3,535,358.00	23,667,749.46	65,754,100	1,560,000.00	3,820,000.00	185,000.00	5,565,000.00	84,200.00	118,550.00
21. Winfield Twp.	91,405.00	290,402.12	494,600	58,134.73	157,312.00		215,446.73		
Totals	$69,810,355.88	$301,753,020.28	$1,858,089,389	$20,139,997.56	$99,185,977.44	$5,060,793.00	$124,386,768.00	$2,534,600.00	$1,654,850.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$48,912,081.45
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ .5014016148
County Percentage Level of Taxable Value of Real Property in Effect	100%
Net County Taxes Apportioned (12 A III)	$59,540,658.02
‡Adjustments (Net Total 12 A IIb) ±	$ 478,570.96
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	$60,019,228.98

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1981

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 −5(d))
1. Allamuchy Twp.	$ 18,169,070	$ 43,801,900	$ 61,970,970	$ 910,421					$ 62,881,391
2. Alpha Boro	9,326,700	35,113,600	44,440,300	252,292					44,692,592
3. Belvidere Town	7,774,214	36,321,400	44,095,614	3,624,371					47,719,985
4. Blairstown Twp.	41,842,363	59,961,419	101,803,782	1,044,615		$ 6,000		$ 6,000	102,842,397
5. Franklin Twp.	15,844,661	34,238,510	50,083,171	742,871					50,826,042
6. Frelinghuysen Twp.	12,990,850	21,623,055	34,613,905	280,886					34,894,791
7. Greenwich Twp.	7,373,750	21,409,050	28,782,800	331,339					29,114,139
8. Hackettstown Twp.	16,045,525	58,126,200	74,171,725	1,750,081					75,921,806
9. Hardwick Twp.	13,376,650	19,682,800	33,059,450	159,346					33,218,796
10. Harmony Twp.	17,164,371	30,629,100	47,793,471	422,421		20,000		20,000	48,195,892
11. Hope Twp.	10,511,465	22,370,455	32,881,920	829,085					33,711,005
12. Independence Twp.	16,308,925	37,529,615	53,838,540	646,093					54,484,633
13. Knowlton Twp.	17,716,675	36,224,500	53,941,175	636,198					54,577,373
14. Liberty Twp.	9,496,445	20,735,943	30,232,388	191,811					30,424,199
15. Lopatcong Twp.	31,460,030	78,281,955	109,741,985	1,073,813	$20,000			20,000	110,795,798
16. Mansfield Twp.	25,326,120	58,708,022	84,034,142	951,873					84,986,015
17. Oxford Twp.	7,220,015	16,349,775	23,569,790	472,108		61,550		61,550	23,980,348
18. Pahaquarry Twp.	67,950		67,950	13,364					81,314
19. Phillipsburg Town	38,872,020	176,707,845	215,579,865	4,717,986		347,485	$ 709,800	1,057,285	219,240,566
20. Pohatcong Twp.	14,634,720	46,418,397	61,053,117	886,529			57,400	57,400	61,882,246
21. Washington Boro	23,290,700	71,745,800	95,036,500	3,084,784					98,121,284
22. Washington Twp.	13,743,450	32,139,700	45,883,150	609,964					46,493,114
23. White Twp.	18,346,270	78,114,360	96,460,630	546,785		2,000	500,000	502,000	96,505,415
Totals	$386,902,939	$1,036,233,401	$1,423,136,340	$24,179,036	$20,000	$437,035	$1,267,200	$1,724,235	$1,445,591,141

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1981 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Allamuchy Twp.	2.39	77.13	$ 1,267	....	$ 20,342,958	$ 83,225,616	$ 398,788.26	....	....
2. Alpha Boro	2.11	103.89	1,977	$ 176,944	....	44,517,625	213,313.00	....	....
3. Belvidere Town	3.07	88.64	10,161	....	9,235,965	56,966,111	272,961.83	....	....
4. Blairstown Twp.	.72	78.28	....	1,665	31,697,537	134,538,269	644,660.67	....	....
5. Franklin Twp.	2.02	112.98	166	2,825,373	....	48,000,835	230,003.34	....	....
6. Frelinghuysen Twp.	2.64	86.16	....	....	6,993,858	41,888,649	200,715.86	....	....
7. Greenwich Twp.	2.79	78.35	1,060	....	9,299,560	38,414,759	184,070.19	....	....
8. Hackettstown Twp.	5.74	48.38	9,294	....	86,517,500	162,448,600	778,397.29	....	....
9. Hardwick Twp.	2.06	96.96	....	....	1,417,408	34,636,204	165,964.66	....	....
10. Harmony Twp.	2.93	76.10	4,807	6,281	17,844,679	66,039,097	316,436.42	....	....
11. Hope Twp.	2.67	84.38	....	....	7,054,891	40,765,896	195,336.02	....	....
12. Independence Twp.	2.91	76.50	785	....	17,792,839	72,278,257	346,332.31	....	....
13. Knowlton Twp.	1.98	119.77	262	7,320,116		47,257,519	226,441.62	....	....
14. Liberty Twp.	2.98	76.53	152	....	9,801,199	40,225,550	192,746.87	....	....
15. Lopatcong Twp.	2.07	107.72	4,202	4,705,770	1,433	106,095,663	508,373.58	....	....
16. Mansfield Twp.	3.09	77.74	652	....	25,980,510	110,967,177	531,716.18	....	....
17. Oxford Twp.	2.89	87.20	....	9,035	4,757,620	28,728,933	137,659.07	....	....
18. Pahaquarry Twp.	4.10	13.33	....	....	512,410	593,724	2,844.92	....	....
19. Phillipsburg Town	2.66	104.07	361,205	....	8,229,561	227,831,332	1,091,688.64	....	....
20. Pohatcong Twp.	2.51	87.53	3,461	8,178	11,227,626	73,105,155	850,294.52	....	....
21. Washington Boro	3.01	87.03	61,346	....	18,360,469	116,543,099	558,434.07	....	....
22. Washington Twp.	4.59	50.73	465	....	46,981,699	93,475,278	447,901.07	....	....
23. White Twp.	2.10	76.30	3,673	155,929	33,540,296	129,893,455	622,404.33	....	....
Totals	....	....	$464,935	$15,209,291	$367,590,018	$1,798,436,803	$8,617,484.79	....	....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Twp.	31.29		$ 398,755.97	$ 23,728.25		$ 1,005,783.00			$ 47,640.92
2. Alpha Boro	12,531.88		200,781.12			585,585.00			25,942.78
3. Belvidere Town	1,623.93		271,337.90			1,150,855.07			33,090.12
4. Blairstown Twp.	541.15		644,119.52	38,357.87		51,997.00			
5. Franklin Twp.	112.24		229,891.10	13,685.40		363,126.00	$ 391,932.67		27,178.35
6. Frelinghuysen Twp.	408.57		200,307.29	11,942.77		369,392.00	313,809.69		23,908.36
7. Greenwich Twp.			184,070.19	10,952.34		574,646.00			22,749.67
8. Hackettstown Twp.	284.88		778,112.41			2,710,194.00			94,791.31
9. Hardwick Twp.	899.04		165,065.62	9,875.04		161,136.00	302,047.29		80,036.19
10. Harmony Twp.	461.62		315,974.80	18,828.24		1,039,404.50			37,489.15
11. Hope Twp.	2,105.50		193,230.52	11,622.66		668,764.00			24,049.66
12. Independence Twp.	2,938.56		343,393.75	20,607.07		985,423.00			42,717.48
13. Knowlton Twp.	331.31		226,110.31	13,473.47		449,398.00	360,364.26		27,243.49
14. Liberty Twp.	9.70		192,737.17	11,468.61		576,685.00			24,124.30
15. Lopatcong Twp.	2,546.46		505,887.12	30,248.67		1,361,914.00			63,226.84
16. Mansfield Twp.	64.42		531,651.76	31,637.57		970,708.36	1,016,390.80		65,962.66
17. Oxford Twp.	292.46		137,366.61	8,190.83		512,293.00			10,800.02
18. Pahaquarry Twp.			2,844.92	169.28					314.97
19. Phillipsburg Town	1,046.26		1,090,642.38			3,384,191.00			129,540.40
20. Pohatcong Twp.	145.94		350,148.58	20,842.83		913,396.00			48,488.25
21. Washington Boro	7,004.48		551,429.59			880,993.00	890,083.61		69,974.95
22. Washington Twp.	252.67		447,648.40	26,650.50		711,097.00	848,182.42		55,419.51
23. White Twp.	685.69		621,718.64	37,033.60		1,285,720.00			74,091.61
Totals	$34,818.05		$8,583,166.67	$339,315.00		$20,712,694.93	$4,122,810.74		$968,980.99

TABLE 44
DIVISION OF TAXATION
DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
1981

County	Assessed Value of Personal Property	Assessed Value of Real Property	Percentage by Which Assessed Value of Real Property Should Be Increased	*True Value of Real Property
Atlantic	$ 59,603,649	$ 4,170,232,362	37.01%	$ 5,713,429,733
Bergen	219,085,396	19,729,574,402	23.06	24,279,564,856
Burlington	85,518,598	4,988,531,369	16.88	5,830,448,070
Camden	112,792,100	5,143,685,043	28.67	6,618,225,737
Cape May	27,754,659	2,749,285,685	45.37	3,996,635,681
Cumberland	33,743,399	1,347,277,108	14.92	1,548,238,460
Essex	208,033,300	7,857,991,000	47.08	11,557,568,760
Gloucester	45,048,291	2,753,264,405	21.46	3,344,181,228
Hudson	81,508,250	3,509,875,823	51.40	5,313,967,938
Hunterdon	40,603,622	2,222,141,098	9.99	2,444,061,920
Mercer	79,399,858	3,853,347,232	40.77	5,424,193,739
Middlesex	167,769,084	9,014,438,800	36.61	12,314,807,104
Monmouth	105,893,266	6,896,942,355	51.31	10,435,682,183
Morris	121,404,805	7,017,313,538	65.86	11,639,266,111
Ocean	92,795,253	6,884,349,105	29.42	8,909,472,117
Passaic	75,238,421	4,703,590,861	68.92	7,945,254,833
Salem	22,626,625	702,504,590	31.08	920,834,434
Somerset	70,477,340	4,785,366,785	24.12	5,939,390,325
Sussex	29,012,690	1.782,397,638	42.29	2,536,137,789
Union	112,539,705	7,712,008,636	45.73	11,238,718,502
Warren	24,179.036	1,423,136,340	19.98	1,707,422,124
Totals	$1,815,027,347	$109,247,254,175		$149,657,501,644

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1981 by several taxing districts.

Sidney Glaser, Director
Division of Taxation

TABLE OF EQUALIZED VALUATIONS
YEAR 1981

Promulgated by the Director, Division of Taxation, as of October 1, 1981, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1, et seq.).

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch. Division of Taxation Building, Trenton, New Jersey 08646.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1981 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
1. Allamuchy Twp.	$ 95,422.00	$ 1,501,531.14	$ 5,614,500	$ 238,000.00	$ 292,233.55	$ 20,000.00	$ 550,233.55	$ 5,800	$ 5,700
2. Alpha Boro	130,247.77	942,556.67	4,487,400	141,000.00	189,914.41	18,000.00	348,914.41	28,000	10,850
3. Belvidere Town	6,285.00	1,461,588.09	10,040,300	270,920.22	445,658.07	40,000.00	756,578.29	17,600	10,850
4. Blairstown Twp.		734,474.39	19,916,880	136,753.18	3,182,146.41	75,000.00	3,393,899.59	20,200	13,500
5. Franklin Twp.		1,025,813.52	9,699,670	258,244.05	255,813.79	65,000.00	579,057.84	16,400	6,900
6. Frelinghuysen Twp.		919,360.11	1,853,200	135,000.00	119,136.39	75,000.00	329,136.39	6,400	3,500
7. Greenwich Twp.	17,612.00	810,030.20	1,586,850	109,864.39	180,428.86	26,000.00	316,293.25	12,137	5,900
8. Hackettstown Twp.	773,807.87	4,856,905.59	23,882,925	220,000.00	922,026.46	125,000.00	1,267,026.46	29,000	26,200
9. Hardwick Twp.	24,073.00	682,233.14	3,703,600	58,869.81	95,998.05	43,000.00	197,867.86	5,400	3,250
10. Harmony Twp.		1,411,696.69	4,203,285	231,871.38	183,176.62	75,000.00	490,048.00	17,200	10,100
11. Hope Twp.		897,666.84	1,601,600	172,672.70	148,273.58	50,000.00	370,946.28	8,800	4,750
12. Independence Twp.	189,825.00	1,581,966.30	7,326,840	90,000.00	164,800.45	147,068.63	401,869.08	14,680	9,250
13. Knowlton Twp.		1,076,583.53	3,261,600	167,800.00	272,639.36	100,000.00	540,439.36	14,200	6,100
14. Liberty Twp.	100,474.19	905,489.27	2,141,948	50,000.00	135,910.39	65,000.00	250,910.39	12,200	6,450
15. Lopatcong Twp.	327,115.00	2,288,331.63	4,455,820	305,000.00	774,701.25	41,315.17	1,121,016.42	34,240	20,250
16. Mansfield Twp.	2,016.12	2,618,367.27	7,831,430	370,000.00	676,204.36	89,000.00	1,135,204.36	21,000	12,800
17. Oxford Twp.	17,870.00	692,520.46	4,078,500	177,140.00	240,227.00	74,001.96	491,368.96	16,800	5,150
18. Pahaquarry Twp.		3,329.17	1,461,025	29,615.12	21,910.88		51,526.00		
19. Phillipsburg Town	1,224,736.89	5,829,110.67	45,719,660	575,000.00	2,150,506.94	225,000.00	2,950,506.94	147,400	57,550
20. Pohatcong Twp.	222,109.22	1,549,984.88	2,238,300	150,000.00	311,088.90	140,000.00	601,088.90	33,800	19,000
21. Washington Boro	560,345.98	2,951,827.13	8,583,200	450,000.00	720,992.40	76,384.68	1,247,377.08	49,000	17,500
22. Washington Twp.	43,875.00	8,132,272.83	3,690,400	220,000.00	356,725.00	124,349.10	701,074.10	29,000	18,000
23. White Twp.		2,018,583.85	6,678,800	193,876.59	281,031.41	65,000.00	539,908.00	14,600	9,050
Totals	$3,665,215.04	$88,392,183.37	$184,057,733	$4,751,627.44	$12,121,544.53	$1,759,119.54	$18,632,291.51	$553,857	$282,600

For the support of the County Library	$339,315
Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes, Less Districts with their own Library	$.02851075
Total amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget	$6,412,248.32
New County Taxes Apportioned (12 A III)	$8,583,166.67
Adjustments (Net 12 A 11b)	$ 34,318.05
Total County Taxes Apportioned	$8,617,484.72
Rates per $100 to be applied to Col. 11 for apportionment of County Taxes	$ .47916528

Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1981

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 4,170,232,362	56.17%	$ 7,424,345,772	$ 222,966	$ 59,603,649	$ 7,484,172,387
Bergen	19,729,574,402	73.96	26,677,117,089	3,301,175	219,085,396	26,899,503,660
Burlington	4,986,968,009	78.62	6,343,308,737	96,005	85,518,598	6,428,923,340
Camden	5,138,650,512	70.25	7,315,061,209	2,670,941	112,792,100	7,430,524,250
Cape May	2,749,285,685	57.99	4,740,891,716	45,889	27,754,659	4,768,692,264
Cumberland	1,344,417,508	79.81	1,684,574,390	222,515	33,743,399	1,718,540,304
Essex	7,857,991,000	62.39	12,595,571,462	21,013,248	208,033,300	12,824,618,010
Gloucester	2,753,264,405	76.16	3,615,184,908	133,978	45,048,291	3,660,367,177
Hudson	3,509,875,823	61.04	5,750,365,240	37,288,409	81,508,250	5,869,161,899
Hunterdon	2,222,141,098	83.80	2,651,611,705	92,237	40,603,622	2,692,307,564
Mercer	3,853,347,232	65.15	5,914,900,253	2,735,284	79,399,858	5,997,035,395
Middlesex	9,024,174,000	65.31	13,818,040,108	9,056,247	167,769,084	13,994,865,439
Monmouth	6,896,942,355	59.50	11,591,682,684	441,733	105,893,266	11,698,017,683
Morris	7,017,313,538	55.04	12,748,968,021	998,419	121,404,805	12,871,371,245
Ocean	6,860,822,505	68.79	9,973,362,136	430,499	92,795,253	10,066,587,888
Passaic	4,701,900,411	54.02	8,703,241,002	1,149,708	75,238,421	8,779,629,131
Salem	702,504,590	69.79	1,006,664,671	63,212	22,626,625	1,029,354,508
Somerset	4,785,366,785	73.58	6,503,642,713	785,572	70,477,340	6,574,905,625
Sussex	1,782,397,638	64.08	2,781,409,646	5,617	29,012,690	2,810,427,953
Union	7,712,008,636	63.43	12,158,091,576	12,610,621	112,539,705	12,283,241,902
Warren	1,423,136,340	78.57	1,811,273,499	464,935	24,179,036	1,835,917,470
Totals	$109,222,854,834	65.87%	$165,809,308,537	$93,829,210	$1,815,027,347	$167,718,165,094

*Exclusive of Class II Railroad Property.

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment.

Atlantic County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 203,638,600	115.64%	$ 176,097,025	$ 12,326	$ 1,215,144	$ 177,324,495
Atlantic City City	1,196,139,070	45.12	2,651,017,442	110,421	15,376,383	2,666,504,246
Brigantine City	294,775,000	57.43	513,277,033	....	2,114,293	515,391,326
Buena Boro.	35,547,400	51.76	68,677,357	741	1,291,804	69,969,902
Buena Vista Twp.	61,890,315	53.63	115,402,415	1,528	854,531	116,258,474
Corbin City City	46,156,500	78.83	58,551,947	154	51,243	7,173,203
Egg Harbor City	316,629,700	63.90	495,508,138	....	1,862,247	60,414,194
Egg Harbor Twp.	17,474,377	61.68	28,330,702	....	6,744,350	502,252,488
Estell Manor City	16,111,940	40.48	39,802,223	....	274,740	28,605,442
Folsom Boro.	148,978,500	44.74	332,987,260	652	691,651	40,494,526
Galloway Twp.	202,501,900	62.61	323,433,797	528	2,745,279	335,733,067
Hamilton Twp.	83,127,360	38.99	213,201,744	....	4,027,057	327,460,854
Hammonton Town	222,345,100	108.28	205,342,723	55,459	3,029,229	216,286,432
Linwood City	178,603,000	87.67	203,721,912	....	1,147,259	206,489,982
Longport Boro.	298,321,400	47.21	631,902,987	....	329,542	204,051,454
Margate City City	54,344,250	56.31	96,509,057	....	810,941	632,713,928
Mullica Twp.	147,914,700	68.38	216,312,811	....	842,033	97,351,090
Northfield City	221,215,050	104.13	212,441,227	....	802,972	217,115,783
Pleasantville City	7,886,250	27.22	28,979,611	41,157	8,177,766	220,660,150
Port Republic City	185,205,600	72.49	255,829,190	....	103,307	29,082,918
Somers Point City				....	4,383,925	260,013,115
Ventnor City	216,815,550	41.26	525,486,064	....	2,459,495	527,945,559
Weymouth Twp.	10,801,900	43.89	24,611,301	....	268,458	24,879,759
Totals	$4,170,232,362	56.17%	$7,424,345,772	$222,966	$59,603,649	$7,484,172,387

*Exclusive of Class II Railroad Property

Bergen County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Boro.	$ 178,106,600	75.75%	$ 235,124,224	$ 12,378	$ 915,708	$ 236,052,310
Alpine Boro.	68,405,125	43.96	155,607,655	....	252,752	155,860,407
Bergenfield Boro.	382,158,310	67.84	563,322,981	3,004	1,719,940	565,045,925
Bogota Boro.	123,430,420	72.08	171,240,871	5,675	639,164	171,885,710
Carlstadt Boro.	450,175,000	92.52	486,570,471	73,505	2,609,804	489,253,780
Cliffside Park Boro	329,586,100	59.24	556,357,360	....	3,188,631	559,545,991
Closter Boro.	153,614,300	53.12	289,183,547	....	2,720,125	291,903,672
Cresskill Boro.	145,312,690	57.83	251,275,618	....	511,885	251,787,503
Demarest Boro.	160,018,900	87.58	182,711,692	....	485,906	183,197,598
Dumont Boro.	290,274,050	76.45	379,691,367	397	4,672,389	384,364,153
Elmwood Park Boro.	372,461,450	76.51	486,814,077	1,165	1,888,586	488,703,828
East Rutherford Boro.	203,970,800	88.19	231,285,633	22,868	4,981,153	236,289,654
Edgewater Boro.	111,990,730	68.72	162,966,720	521,179	464,255	163,952,154
Emerson Boro.	169,781,200	72.29	234,861,253	....	800,727	235,661,980
Englewood City	521,508,900	83.37	625,535,444	....	15,483,648	641,019,092
Englewood Cliffs Boro.	305,393,100	64.98	469,980,148	....	1,522,780	471,502,928
Fairlawn Boro.	772,440,400	79.04	977,277,834	81,711	8,667,989	986,027,534
Fairview Boro.	172,062,000	83.25	206,681,081	4,335	824,686	207,510,102
Fort Lee Boro.	924,115,000	89.66	1,030,688,155	....	10,297,563	1,040,985,718
Franklin Lakes Boro.	464,265,600	88.19	526,437,918	....	1,655,392	528,093,310
Garfield City	433,873,600	90.91	477,256,187	739	2,962,599	480,219,525
Glen Rock Boro.	270,159,345	69.01	391,478,547	8,208	1,352,859	392,839,614
Hackensack City	639,489,000	71.29	897,024,828	60,961	20,080,635	917,166,424
Harrington Park Boro.	107,777,400	66.23	162,731,995	116	370,311	163,102,422
Hasbrouck Hghts. Boro.	261,246,950	78.75	331,742,159	547	1,470,612	333,213,318
Haworth Boro.	86,364,100	57.14	151,144,732	1,870	270,162	151,416,764
Hilldale Boro.	198,200,920	63.04	314,405,013	1,010	3,865,436	318,271,459
Hohokus Boro.	131,675,100	64.47	204,242,438	9,961	671,485	204,923,884
Leonia Boro.	145,427,400	70.68	205,754,669	764	950,337	206,705,770
Little Ferry Boro.	194,494,900	85.36	227,852,507	....	4,556,794	232,409,301
Lodi Boro.	417,589,900	93.07	448,683,679	8,615	3,543,107	452,235,401
Lyndhurst Twp.	559,008,000	92.20	606,299,349	80,187	2,942,434	609,321,970
Mahwah Twp.	345,784,268	61.96	558,076,611	318,600	8,944,486	567,339,697
Maywood Boro.	195,929,545	72.37	270,733,101	1,101	1,474,491	272,208,693
Midland Park Boro.	160,819,300	76.76	209,509,250	194	1,059,914	210,569,358

Montvale Boro.	290,374,900	70.97	409,151,613	....	2,681,932	411,833,545
Moonachie Boro.	170,531,200	89.75	190,006,908	42,393	1,257,519	191,306,820
New Milford Boro.	276,544,830	75.27	367,403,786	....	898,350	368,302,136
North Arlington Boro.	257,329,800	83.20	309,290,625	1,732	1,189,095	310,481,452
Northvale Boro.	139,004,347	75.45	184,233,727	967	631,461	184,866,155
Norwood Boro.	116,965,600	66.88	174,888,756	629	941,383	175,830,768
Oakland Boro.	244,141,500	61.91	394,349,055	....	2,372,104	396,721,159
Old Tappan Boro.	112,375,000	66.44	169,137,568	....	378,081	169,515,649
Oradell Boro.	197,029,100	53.65	367,249,021	337	1,560,692	368,810,050
Palisade Park Boro.	122,689,270	41.09	298,586,688	....	474,288	299,060,976
Paramus Boro.	842,332,900	65.54	1,285,219,561	....	7,565,087	1,292,784,648
Park Ridge Boro.	188,566,900	75.14	250,954,086	540	1,214,593	252,169,219
Ramsey Boro.	367,007,400	73.09	502,130,798	7,058	5,024,387	507,162,243
Ridgefield Boro.	281,980,475	74.97	376,124,416	1,819,756	1,295,198	379,239,370
Ridgefield Park Twp.	169,437,900	68.08	248,880,582	17,057	758,505	249,656,144
Ridgefield Village	809,561,900	86.03	941,022,783	7,033	9,158,018	950,187,834
Riveredge Boro.	232,814,850	74.20	313,766,644	2,936	5,714,737	319,484,317
Rivervale Twp.	168,191,900	52.99	317,403,095	....	473,207	317,876,302
Rochelle Park Twp.	159,950,120	73.81	216,705,216	....	25,919,721	242,624,937
Rockleigh Boro.	41,070,894	47.64	86,210,945	....	332,788	86,543,733
Rutherford Boro.	294,315,575	68.70	428,406,951	12,992	7,000,636	435,420,579
Saddlebrook Twp.	368,938,320	81.15	454,637,486	51,711	2,498,577	457,187,774
Saddle River Boro.	162,514,020	63.72	255,043,974	....	646,486	255,690,460
So. Hackensack Twp.	111,614,400	75.30	148,226,295	1,990	685,043	148,913,328
Teaneck Twp.	709,600,100	76.92	922,517,031	10,073	5,419,613	927,946,717
Tenafly Boro.	404,166,375	66.50	607,768,985	....	1,422,319	609,191,304
Teterboro Boro.	111,781,948	108.24	103,272,310	52,191	1,921,616	105,246,117
Upper Saddle Riv. Boro.	308,922,550	75.04	411,677,172	....	1,805,763	413,482,935
Waldwick Boro.	187,438,100	65.98	284,083,207	29,140	742,171	284,854,518
Wallington Boro.	150,115,365	67.48	222,459,047	583	845,545	223,305,175
Washington Twp.	217,866,310	75.57	288,297,353	....	626,170	288,923,523
Westwood Boro.	229,620,900	76.07	301,854,739	....	1,440,868	303,295,607
Woodcliff Lake Boro.	169,503,800	61.17	277,102,828	5,800	922,248	278,030,876
Wood Ridge Boro.	199,994,650	73.73	271,252,747	17,167	1,203,206	272,500,120
Wyckoff Twp.	468,370,800	75.88	617,251,977	....	3,218,244	620,470,221
Totals	$19,729,574,402	73.96%	$26,677,117,089	$3,301,175	$219,065,396	$26,899,503,860

*Exclusive of Class II Railroad Property

Burlington County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	$ 29,969,814	66.17%	$ 45,292,147	....	$ 564,359	$ 45,856,506
Beverly City	37,141,300	107.82	34,447,505	....	182,332	34,629,837
Bordentown City	55,205,450	89.87	61,428,118	$ 3,774	525,468	61,957,360
Bordentown Twp.	114,902,439	79.40	144,713,399	1,992	2,925,575	147,640,966
Burlington City	145,929,400	89.81	162,486,805	41,033	5,787,749	168,315,587
Burlington Twp.	162,473,000	69.67	233,203,674	7,111	1,767,649	234,978,434
Chesterfield Twp.	36,358,200	69.57	52,261,320	....	897,533	53,158,853
Cinnaminson Twp.	204,032,610	55.07	370,496,840	....	2,585,410	373,082,250
Delanco Twp.	68,986,200	87.06	79,239,835	7,236	492,649	79,739,720
Delran Twp.	277,723,400	98.14	282,986,957	....	2,435,463	285,422,420
Eastampton Twp.	41,837,665	76.12	54,962,776	176	487,688	55,450,640
Edgewater Park Twp. .	96,993,275	77.34	125,411,527	....	882,681	126,294,208
Evesham Twp.	467,543,600	93.90	497,916,507	....	6,909,804	504,826,311
Fieldsboro Boro.	5,656,960	78.13	7,240,445	....	42,165	7,282,610
Florence Twp.	133,663,615	85.02	157,214,320	3,447	1,842,299	159,060,066
Hainesport Twp.	54,635,860	77.20	70,771,839	185	837,851	71,609,875
Lumberton Twp.	84,181,322	83.16	101,228,141	157	889,847	102,118,145
Mansfield Twp.	60,414,800	94.78	63,742,140	....	1,349,727	65,091,867
Mapleshade Twp.	125,808,461	44.91	280,134,627	2,656	938,491	281,075,774
Medford Twp.	325,410,900	71.73	453,660,811	....	4,434,228	458,095,039

Medford Lakes Boro. .	57,821,846	52.60	109,927,464	....	231,756	110,159,220
Moorestown Twp.	282,567,650	50.25	562,323,682	1,790	6,950,387	569,275,859
Mt. Holly Twp.	109,534,380	79.73	137,381,638	16,654	5,602,939	143,001,231
Mt. Laurel Twp.	372,157,725	76.29	487,819,799	....	3,524,199	491,343,998
New Hanover Twp.	8,779,250	92.05	9,537,480	....	3,682,429	13,219,909
No. Hanover Twp.	36,053,940	70.25	51,322,335	....	611,281	51,933,616
Palmyra Boro.	74,522,400	64.60	115,359,752	102	580,165	115,940,019
Pemberton Boro.	12,291,200	79.10	15,538,812	....	573,054	16,111,866
Pemberton Twp.	263,904,678	91.79	287,509,182	1,057	5,570,618	293,080,857
Riverside Twp.	109,265,400	93.44	116,936,430	8,375	3,015,640	119,960,445
Riverton Boro.	44,280,900	81.23	54,512,988	....	397,768	54,910,756
Shamong Twp.	84,023,980	92.87	90,474,836	....	1,615,787	92,090,623
Southampton Twp.	188,441,300	97.47	193,332,615	....	4,433,172	197,765,787
Springfield Twp.	36,284,650	60.34	60,133,659	....	974,842	61,108,501
Tabernacle Twp.	111,588,550	89.53	124,638,166	....	951,127	125,589,293
Washington Twp.	10,996,550	49.13	22,382,556	....	457,339	22,839,895
Westampton Twp.	72,053,800	93.07	77,418,932	....	953,961	78,372,893
Willingboro Twp.	542,249,820	110.75	489,616,090	....	5,241,513	494,857,603
Woodland Twp.	26,119,569	61.95	42,162,339	260	548,648	42,711,247
Wrightstown Boro.	15,162,150	93.94	16,140,249	....	2,823,005	18,963,254
Totals	$4,966,968,009	78.62%	6,343,308,737	$96,005	$85,518,598	$6,428,923,340

*Exclusive of Class II Railroad Property

Camden County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro.	$ 97,172,850	63.58%	$ 152,835,561	....	721,377	153,556,938
Audubon Park Boro.	3,798,600	101.98	3,724,848	....	76,940	3,801,788
Barrington Boro.	70,211,681	60.25	116,533,910	4,115	528,602	117,066,627
Bellmawr Boro.	166,077,850	81.77	203,103,644	29,882	1,672,754	204,806,280
Berlin Boro.	90,292,114	77.94	115,848,235	5,479	3,543,918	119,397,632
Berlin Twp.	58,655,300	70.81	82,834,769	....	456,098	83,290,867
Brooklawn Boro.	25,513,340	84.47	30,204,025	....	426,322	30,630,347
Camden City	240,300,471	51.27	468,696,062	2,465,244	31,787,185	502,948,491
Cherry Hill Twp.	1,157,684,180	68.41	1,692,273,323	....	12,931,719	1,705,205,042
Chesilhurst Boro.	15,420,850	85.52	18,031,864	....	214,761	18,246,625
Clementon Boro.	57,764,320	82.04	70,409,946	....	814,525	71,224,471
Collingswood Boro.	105,183,700	49.52	212,406,502	....	2,848,006	215,254,508
Gibbsboro Boro.	30,186,000	75.50	39,981,457	....	689,769	40,671,226
Gloucester City	125,150,300	85.54	146,306,173	12,826	4,276,817	150,595,816
Gloucester Twp.	489,120,503	69.84	700,344,363	....	6,113,711	706,458,074
Haddon Twp.	225,727,000	80.86	279,157,804	1,270	1,570,504	280,729,578
Haddonfield Boro.	154,371,100	43.33	356,268,405	....	4,740,171	361,008,576
Haddon Heights Boro.	100,009,120	66.27	150,911,604	6,580	924,884	151,843,068
Hi Nella Boro.	4,618,632	49.15	9,397,013	....	48,772	9,445,785
Laurel Springs Boro.	17,032,490	51.42	33,124,251	....	4,045,930	37,170,181

Lawnside Boro.	38,820,383	73.54	52,788,119	.....	235,790	53,023,909
Lindenwold Boro.	169,888,250	85.96	197,636,401	32	1,918,005	199,554,438
Magnolia Boro.	54,065,530	82.76	65,316,010	.....	357,717	65,673,727
Merchantville Boro.	31,015,700	51.07	60,731,741	2,113	3,449,181	64,183,035
Mount Ephraim Boro.	41,205,295	58.41	70,544,932	36	436,075	70,981,043
Oaklyn Boro.	47,035,900	73.47	64,020,553	6,214	252,145	64,278,912
Pennsauken Twp.	520,613,850	78.10	666,599,040	130,321	5,329,948	672,059,309
Pine Hill Boro.	84,387,175	89.46	94,329,505	.....	871,699	95,201,204
Pine Valley Boro.	1,817,700	122.11	1,488,576	.....	58,421	1,546,997
Runnemede Boro.	94,635,600	79.59	118,903,882	.....	1,519,028	120,422,910
Somerdale Boro.	38,760,740	49.04	79,039,029	.....	316,752	79,355,781
Stratford Boro.	100,197,900	79.38	126,225,624	.....	1,251,430	127,477,054
Tavistock Boro.	902,100	102.06	883,892	.....	6,299	890,191
Voorhees Twp.	287,207,948	76.40	375,926,634	.....	2,707,140	378,633,774
Waterford Twp.	124,490,590	88.29	141,001,914	360	1,828,932	142,831,206
Winslow Twp.	253,635,800	86.72	292,476,707	6,469	13,722,377	306,205,553
Woodlynne Boro.	15,689,650	63.38	24,754,891	.....	98,396	24,853,287
Totals	$5,138,650,512	70.25%	7,315,061,209	$2,670,941	$112,792,100	$7,430,524,250

*Exclusive of Class II Railroad Property

Cape May County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro.	$ 266,710,050	49.05%	$ 543,751,376	....	1,859,841	545,611,217
Cape May City	113,987,100	61.86	184,266,246	11,473	1,074,159	185,351,878
Cape May Point Boro. ..	19,819,500	53.32	37,170,855	....	42,792	37,213,647
Dennis Twp.	49,287,915	54.03	91,223,237	37	823,003	92,046,277
Lower Twp.	279,986,815	68.19	410,598,057	211	5,003,462	415,601,730
Middle Twp.	198,640,750	75.45	263,274,685	9,448	3,846,359	267,130,492
North Wildwood City	178,470,780	56.96	313,326,510	....	650,114	313,976,624
Ocean City City	680,095,460	53.65	1,267,652,302	16,972	3,989,730	1,271,659,004
Sea Isle City City	211,407,250	63.31	333,923,946	....	1,080,435	335,004,381
Stone Harbor Boro.	179,569,220	54.19	331,369,662	....	380,897	331,750,559
Upper Twp.	146,856,630	55.77	263,325,498	2,381	2,381,935	265,709,814
West Cape May Boro. ..	13,594,640	49.74	27,331,403	5,274	178,670	27,515,347
West Wildwood Boro.	11,718,135	54.69	21,426,467	....	52,902	21,479,369
Wildwood City	183,769,240	62.63	293,420,469	....	4,616,126	298,036,595
Wildwood Crest Boro. ...	202,131,900	59.35	340,576,074	....	973,618	341,549,692
Woodbine Boro.	13,240,300	72.53	18,254,929	93	800,616	19,055,638
Totals	$2,749,285,685	57.99%	$4,740,891,718	$45,889	$27,754,659	$4,768,692,264

*Exclusive of Class II Railroad Property

Cumberland County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 173,389,400	112.71%	153,836,749	$ 38,656	$ 5,487,692	$ 159,363,097
Commercial Twp.	22,455,984	58.09	38,657,228	117	1,252,945	39,910,290
Deerfield Twp.	25,742,800	67.68	38,036,052	....	831,980	38,868,032
Downe Twp.	19,032,100	78.99	24,094,316	164	704,103	24,798,583
Fairfield Twp.	29,770,000	63.22	47,089,529	1,312	636,571	47,727,412
Greenwich Twp.	16,464,300	95.10	17,312,618	....	381,100	17,693,718
Hopewell Twp.	63,944,700	92.66	69,010,037	....	1,222,946	70,232,983
Lawrence Twp.	21,618,790	71.61	30,189,624	3,164,	839,472	31,032,260
Maurice River Twp.	25,484,184	48.07	53,014,737	8,680	663,947	53,687,364
Millville City	241,358,650	72.99	330,673,585	83,015	4,819,223	335,575,823
Shiloh Boro.	4,414,400	82.43	5,355,332	....	190,079	5,545,411
Stow Creek Twp.	18,141,300	92.67	19,576,238	....	608,160	20,184,398
Upper Deerfield Twp.	76,726,500	64.75	118,496,525	3,152	1,294,382	119,794,059
Vineland City	605,874,400	81.96	739,231,820	84,255	14,810,799	754,126,874
Totals	$1,344,417,508	79.81%	$1,684,574,390	$222,515	$33,743,399	$1,718,540,304

*Exclusive of Class II Railroad Property

Essex County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 438,858,100	78.00%	$ 562,638,590	$ 23,297	$ 6,017,100	$ 568,678,987
Bloomfield Town	439,255,700	50.78	865,017,133	257,648	5,514,600	870,789,381
Caldwell Boro.	103,985,900	61.89	168,017,289	....	3,565,400	171,582,689
Cedar Grove Boro.	236,692,600	69.49	340,613,901	1,343	1,280,000	341,895,244
East Orange City	374,872,100	82.58	453,950,230	431,977	22,263,500	476,645,707
Essex Fells Boro.	67,722,100	53.38	126,867,928	....	229,800	127,097,728
Fairfield Boro.	336,432,700	75.03	448,397,574	....	7,544,600	455,942,174
Glen Ridge Boro.	80,632,100	40.83	197,482,488	30,197	566,700	198,079,385
Irvington Town	308,553,000	61.64	500,572,680	116,944	13,890,900	514,580,524
Livingston Twp.	754,651,400	67.09	1,124,834,402	....	8,934,400	1,133,768,802
Mapelwood Twp.	544,638,600	104.73	520,040,676	27,325	3,575,800	523,643,801
Millburn Twp.	746,568,800	65.76	1,135,293,187	31,589	6,554,300	1,141,897,076
Montclair Town	457,399,500	53.02	862,692,380	113,663	7,287,500	870,093,543
Newark City	952,934,900	51.96	1,833,977,868	19,615,043	94,011,200	1,947,604,111
North Caldwell Boro.	91,989,700	44.75	205,563,575	....	350,300	205,913,875
Nutley Town	482,271,600	70.87	680,501,764	11,585	8,150,900	688,664,249
Orange City	124,258,400	55.71	223,045,055	227,270	2,109,300	225,381,625
Roseland Boro.	166,524,900	65.63	253,732,897	1,825	959,400	254,694,122
South Orange Village	245,017,900	64.52	379,754,960	123,542	6,677,800	386,556,302
Verona Boro.	172,002,100	47.73	360,364,760	....	1,071,800	361,436,560
West Caldwell Boro.	280,127,300	67.73	413,594,124	....	1,562,300	415,156,424
West Orange Town	452,601,600	48.22	938,618,001	....	5,915,700	944,533,701
Totals	$7,857,991,000	62.39%	$12,595,571,462	$21,013,248	$208,033,300	$12,824,618,010

*Exclusive of Class II Railroad Property

Gloucester County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro.	$ 60,279,925	78.08%	$ 77,202,773	$ 924	$ 949,010	$ 78,152,707
Deptford Twp.	436,673,600	107.57	405,943,665	165	3,578,246	409,522,076
East Greenwich Twp.	42,943,100	51.72	83,029,969	206	696,887	83,727,062
Elk Twp.	31,425,500	67.05	46,868,755	119	778,958	47,647,832
Franklin Twp.	130,738,000	69.01	189,447,906	....	2,839,553	192,287,459
Glassboro Boro.	175,053,300	89.82	194,893,454	27,360	5,873,904	200,794,718
Greenwich Twp.	109,634,860	42.08	260,539,116	29,994	480,925	261,050,035
Harrison Twp.	53,707,020	75.54	71,097,458	....	1,585,669	72,683,127
Logan Twp.	74,085,100	81.21	91,226,573	....	870,561	92,097,134
Mantua Twp.	109,679,400	71.48	153,440,683	441	2,413,731	155,854,855
Monroe Twp.	224,489,900	69.69	322,126,417	....	6,779,094	328,925,511
National Park Boro.	28,374,700	80.49	35,252,454	....	178,383	35,430,837
Newfield Boro.	26,138,300	100.32	26,054,924	218	382,689	26,437,831
Paulsboro Boro.	92,098,700	90.09	102,229,659	1,008	1,970,214	104,200,881
Pitman Boro.	163,955,900	106.92	153,344,463	382	1,243,404	154,588,229
So. Harrison Twp.	16,426,450	57.74	28,448,995	12	255,070	28,704,077
Swedesboro Boro.	25,516,300	101.53	25,131,784	7,047	1,450,416	26,589,247
Washington Twp.	432,925,050	82.04	527,699,963	....	3,725,907	531,425,870
Wenonah Boro.	23,386,500	47.49	49,245,104	50	215,968	49,461,122
West Deptford Twp.	267,952,000	60.98	439,409,643	9,658	1,625,291	441,044,592
Westville Boro.	55,173,200	79.19	69,671,928	20,090	546,624	70,238,642
Woodbury City	84,274,600	52.74	159,792,567	35,879	5,051,813	164,880,259
Woodbury Heights Boro.	59,763,000	87.12	68,598,485	....	659,837	69,258,322
Woolwich Twp.	28,570,000	82.84	34,488,170	445	876,137	35,364,752
Totals	$2,753,264,405	76.16%	$3,615,184,908	$133,978	$45,048,291	$3,660,367,177

*Exclusive of Class II Railroad Property

Hudson County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 404,402,950	50.60%	799,215,316	$ 566,445	$ 7,077,175	$ 806,853,936
East Newark Boro.	16,652,939	71.59	23,261,544	....	194,857	23,456,401
Guttenberg Town	55,513,200	51.44	107,918,351	....	391,552	108,309,903
Harrison Town	88,804,475	48.53	182,988,821	583,140	818,419	184,390,380
Hoboken City	103,931,900	40.66	255,612,150	6,743,410	1,762,137	264,117,697
Jersey City City	755,354,800	54.82	1,377,881,795	19,613,799	32,837,492	1,430,333,086
Kearny Town	319,488,565	41.99	760,868,219	6,284,388	5,358,929	772,511,536
North Bergen Twp.	635,402,860	83.83	757,965,955	1,957,816	10,464,644	770,388,415
Secaucus Town	562,623,000	86.40	651,184,028	1,027,849	6,442,237	658,634,114
Union City City	274,132,650	76.47	358,483,915	18,760	13,289,541	371,792,216
Weehawken Twp.	112,962,900	69.74	161,977,201	457,733	1,215,494	163,650,428
West New York Town	180,605,584	57.70	313,007,945	35,069	1,675,773	314,718,787
Totals	$3,509,875,823	61.04%	$5,750,365,240	$37,288,409	$61,508,250	$5,869,161,899

*Exclusive of Class II Railroad Property

Hunterdon County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp.	$ 94,851,390	104.11%	$ 91,106,897	....	$ 767,807	$ 91,874,704
Bethlehem Twp.	48,484,282	56.93	85,164,732	$ 4,920	320,850	85,490,502
Bloomsbury Boro.	12,463,951	66.22	18,822,034	1,814	345,515	19,169,363
Califon Boro.	28,290,810	108.00	26,195,194	....	759,029	26,954,223
Clinton Town	53,727,250	96.44	55,710,545	1,725	871,620	56,583,890
Clinton Twp.	257,587,600	109.44	235,368,787	2,285	5,663,209	241,034,281
Delaware Twp.	102,808,166	84.87	121,136,050	....	1,354,541	122,490,591
East Amwell Twp.	84,459,953	77.32	109,234,290	20,930	920,913	110,176,133
Flemington Boro.	80,084,370	71.58	111,880,930	724	2,708,000	114,589,654
Franklin Twp.	50,453,287	57.51	87,729,590	3,756	9,549,823	97,283,169
Frenchtown Boro.	23,192,882	75.25	30,821,106	....	560,758	31,381,864
Glen Gardner Boro.	8,486,437	59.18	14,340,042	327	136,620	14,476,989
Hampton Boro.	19,673,884	86.53	22,736,489	7,130	409,320	23,152,939
High Bridge Boro.	42,086,700	59.69	70,508,795	12,686	383,471	70,904,952
Holland Twp.	98,310,757	73.16	134,377,743	13,420	1,127,015	135,518,178
Kingwood Twp.	41,784,478	52.32	79,863,299	....	730,972	80,594,271
Lambertville City	54,583,635	70.39	77,544,587	9,191	908,497	78,462,275
Lebanon Boro.	14,233,549	65.64	21,684,261	108	537,475	22,221,844
Lebanon Twp.	156,191,579	106.56	146,656,760	77	1,257,207	147,916,044
Milford Boro.	42,230,566	88.79	47,562,300	1,779	740,912	48,304,991
Raritan Twp.	234,536,100	73.01	321,238,324	381	3,543,100	324,781,805
Readington Twp.	367,970,938	103.75	354,670,784	9,193	4,030,804	358,710,781
Stockton Boro.	17,106,600	109.09	15,681,181	....	143,430	15,824,611
Tewksbury Twp.	180,248,200	91.92	196,092,472	....	1,601,438	197,693,910
Union Twp.	52,556,878	51.90	101,265,661	1,791	510,487	101,777,939
West Amwell Twp.	55,736,856	75.10	74,216,852	....	720,809	74,937,661
Totals	$2,222,141,098	83.80%	$2,651,611,705	$92,237	$40,603,622	$2,692,307,564

*Exclusive of Class II Railroad Property

Mercer County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	$ 267,575,420	64.46%	$ 415,103,041	$ 28	$ 2,486,079	$ 417,589,148
Ewing Twp.	215,775,063	32.77	658,453,045	173,248	4,221,367	662,847,660
Hamilton Twp.	1,087,322,200	73.78	1,473,735,701	210,302	27,682,163	1,501,628,166
Hightstown Boro.	42,616,300	51.68	82,461,881	16,545	2,196,827	84,675,253
Hopewell Boro.	27,273,509	56.08	48,633,219	24,428	817,403	49,475,050
Hopewell Twp.	288,756,800	71.74	402,504,600	2,428	2,416,471	404,923,499
Lawrence Twp.	405,122,300	59.42	681,794,514	14,278	3,495,600	685,304,392
Pennington Boro.	30,059,435	45.54	66,006,664	1,328	759,405	66,767,397
Princeton Boro.	349,631,200	100.29	348,620,201	64,931	6,620,442	355,305,574
Princeton Twp.	637,585,960	97.96	650,863,577	17,527	3,020,439	653,901,543
Trenton City	311,798,560	48.48	643,148,845	1,698,866	20,666,340	665,514,051
Washington Twp.	53,692,700	54.47	98,572,976	6,224	961,639	99,540,839
West Windsor Twp.	136,137,785	39.46	345,001,989	505,151	4,055,683	349,562,823
Totals	$3,853,347,232	65.15%	$5,914,900,253	$2,735,284	$79,399,858	$5,997,035,395

*Exclusive of Class II Railroad Property

Middlesex County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro.	$ 334,639,800	83.99%	$ 398,428,146	$ 33,355	$ 3,628,876	$ 402,090,377
Cranbury Twp.	93,816,000	65.43	143,383,769	942	1,103,682	144,488,393
Dunellen Boro.	93,732,900	77.28	121,289,984	89,654	2,818,309	124,197,947
East Brunswick Twp.	607,016,600	58.66	1,034,804,978	850	7,414,604	1,042,220,432
Edison Twp.	1,124,925,400	57.70	1,949,610,745	640,534	11,410,488	1,961,661,767
Helmetta Boro.	13,088,900	66.80	19,594,162	....	138,000	19,732,162
Highland Park Boro.	191,628,100	80.28	238,699,676	3,770	1,674,395	240,377,841
Jamesburg Boro.	46,451,300	76.38	60,816,051	9,871	1,409,982	62,235,904
Metuchen Boro.	193,696,900	55.01	352,112,161	539,231	6,258,445	358,909,837
Middlesex Boro.	197,064,300	63.64	309,654,777	9,582	1,576,800	311,241,159
Milltown Boro.	146,441,300	80.60	181,688,958	6,378	611,567	182,306,903
Monroe Twp.	262,749,200	58.28	450,839,396	1,125	3,302,310	454,142,831
New Brunswick City	375,061,100	89.66	418,314,856	758,439	51,995,942	471,069,237
North Brunswick Twp.	361,092,500	53.81	671,050,920	262,008	3,507,400	674,820,328
Old Bridge Twp.	678,422,400	82.14	825,934,259	83,448	6,138,200	832,155,907
Perth Amboy City	327,717,600	60.78	539,186,575	610,311	5,430,329	545,227,215
Piscataway Twp.	727,723,800	60.67	1,199,478,820	12,208	21,619,422	1,221,110,450
Plainsboro Twp.	143,909,600	73.96	194,577,610	4,021	2,541,239	197,122,870
Sayreville Boro.	679,121,800	79.14	858,127,117	95,128	5,645,204	863,867,449
South Amboy City	99,074,100	72.32	136,994,054	1,981,615	1,392,005	140,367,674
South Brunswick Twp.	338,508,600	60.87	556,117,299	482,998	6,747,100	563,347,397
South Plainfield Boro.	544,843,100	83.85	649,783,065	328,418	5,642,100	655,753,583
South River Boro.	162,430,600	65.75	247,042,738	1,695	1,101,800	248,146,233
Spotswood Boro.	86,818,800	63.59	136,529,014	195,367	1,504,800	138,229,181
Woodbridge Twp.	1,194,739,300	56.25	2,123,980,978	2,905,299	13,156,085	2,140,042,362
Totals	$9,024,714,000	65.31%	$13,818,040,108	$9,056,247	$167,769,084	$13,994,865,439

*Exclusive of Class II Railroad Property

Monmouth County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Twp.	$ 138,723,379	43.06%	$ 322,162,980	$ 8,984	$ 1,021,838	$ 323,193,802
Allenhurst Boro.	15,644,025	44.78	34,935,295	2,100	214,266	35,151,661
Allentown Boro.	21,703,000	68.73	31,577,186	....	564,375	32,141,561
Asbury Park City	126,049,550	95.50	131,989,058	....	11,517,566	143,506,624
Atlantic Highlands Boro. ..	67,875,700	63.68	106,588,725	....	1,276,752	107,865,477
Avon by the Sea Boro. ...	25,314,550	37.07	68,288,508	....	147,548	68,436,056
Belmar Boro.	65,896,400	46.29	142,355,584	500	601,636	142,957,720
Bradley Beach Boro.	33,133,354	42.75	77,504,922	20,216	332,601	77,857,739
Brielle Boro.	70,677,400	48.85	144,682,497	421	368,472	145,051,390
Colts Neck Twp.	257,791,000	91.54	281,615,687	....	2,505,620	284,121,307
Deal Boro.	55,003,240	33.57	163,846,410	....	340,750	164,187,160
Eatontown Boro.	228,923,400	96.44	237,373,911	162	4,964,726	242,338,799
Englishtown Boro.	7,932,032	49.82	15,921,381	60	794,669	16,716,110
Fair Haven Boro.	139,639,700	85.98	162,409,514	....	433,852	162,843,366
Farmingdale Boro.	9,303,900	33.24	27,990,072	9,608	719,979	28,719,659
Freehold Boro.	83,424,825	48.92	170,533,166	14,715	4,668,840	175,216,721
Freehold Twp.	509,956,100	101.42	502,816,111	7,772	15,896,059	518,719,942
Hazlet Twp.	267,769,150	69.34	386,168,373	68	1,543,053	387,711,494
Highlands Boro.	57,584,556	65.48	87,942,205	....	310,496	88,252,701
Holmdel Twp.	361,385,195	66.45	543,815,192	....	6,567,904	550,383,096
Howell Twp.	181,820,160	39.37	461,824,130	4,828	2,061,471	463,890,429
Interlaken Boro.	13,227,700	34.15	38,734,114	....	48,385	38,782,499
Keansburg Boro.	46,637,925	43.09	108,233,755	....	379,643	108,613,398
Keyport Boro.	72,323,100	69.22	104,482,953	1,104	3,948,977	108,433,034
Little Silver Boro.	173,248,500	90.80	190,802,313	438	1,064,570	191,867,321
Loch Arbour Village	11,686,600	108.52	10,769,075	....	95,659	10,864,734
Long Branch City	306,545,150	69.09	443,689,608	194,715	5,813,572	449,697,895
Manalapan Twp.	197,185,900	43.54	452,884,474	26	1,511,790	454,396,290
Manasquan Boro.	71,619,550	38.11	187,928,496	7,160	494,013	188,429,669
Marlboro Twp.	184,268,956	43.91	419,651,460	....	2,271,844	421,923,304

Matawan Boro.	120,854,700	73.91	163,516,033	14,824	1,048,104	164,578,961
Middletown Twp.	677,044,500	45.88	1,475,685,484	1,033	6,061,150	1,481,747,667
Millstone Twp.	110,616,035	88.15	125,486,143	......	1,031,719	126,517,862
Monmouth Beach Boro.	106,939,200	91.56	116,796,855	......	380,925	117,177,780
Neptune Twp.	210,672,260	47.57	442,867,900	10,922	3,346,040	446,224,862
Neptune City Boro.	41,302,950	48.12	85,833,229	......	376,605	86,209,834
Ocean Twp.	416,395,150	66.76	623,719,518	......	2,672,568	626,392,086
Oceanport Boro.	86,775,400	49.71	174,563,267	5,159	665,294	175,233,720
Red Bank Boro.	164,829,050	73.57	224,043,836	131,812	6,472,640	230,648,288
Roosevelt Boro.	10,780,085	72.67	14,834,299	......	68,303	14,902,602
Rumson Boro.	189,768,100	60.17	315,386,571	......	1,033,909	316,420,480
Sea Bright Boro.	32,333,620	49.79	64,939,988	......	187,634	65,127,622
Sea Girt Boro.	62,956,950	42.66	147,578,411	176	374,761	147,953,348
Shrewsbury Boro.	65,183,100	54.17	120,330,626	......	825,654	121,156,280
Shrewsbury Twp.	4,925,000	109.93	4,480,124	......	115,268	4,595,392
South Belmar Boro.	14,104,550	44.99	31,350,411	......	141,734	31,492,145
Spring Lake Boro.	84,905,300	43.04	197,270,678	3,500	1,888,243	199,162,421
Spring Lake Hts. Boro.	83,175,300	61.16	135,996,239	1,418	556,345	136,554,002
Tinton Falls Boro.	171,469,660	85.90	199,615,437	......	1,350,532	200,965,969
Union Beach Boro.	85,565,900	97.01	88,203,175	12	486,566	88,689,75
Upper Freehold Twp.	33,052,288	38.27	86,366,052	......	1,237,760	87,603,812
Wall Twp.	209,767,800	41.31	507,789,397	......	2,082,232	509,871,629
West Long Branch Boro.	111,251,460	59.97	185,511,856	......	1,008,354	186,520,210
Totals	$6,896,942,355	59.50%	$11,591,682,684	$441,733	$105,893,266	$11,698,017,683

*Exclusive of Class II Railroad Property

Morris County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 80,475,850	41.96%	$ 191,791,826	$ 67,994	$ 2,958,187	$ 194,818,007
Boonton Twp.	42,003,600	29.88	140,574,297	....	284,587	140,858,884
Butler Boro.	70,827,910	42.71	165,834,488	7,237	538,972	166,380,697
Chatham Boro.	307,981,100	100.30	307,059,920	86,600	1,201,392	308,347,912
Chatham Twp.	349,111,150	94.29	370,252,572	....	847,449	371,100,021
Chester Boro.	43,312,600	69.20	62,590,462	....	1,129,473	63,719,935
Chester Twp.	87,767,900	45.13	194,477,953	....	1,048,793	195,526,746
Denville Twp.	151,925,600	35.00	434,073,143	173,188	1,960,355	436,206,686
Dover Town	79,643,999	34.27	232,401,514	138,676	3,712,242	236,252,432
East Hanover Twp.	206,264,900	47.41	435,066,231	1,179	1,248,074	436,315,484
Florham Park Boro.	363,075,400	81.40	446,038,575	....	3,249,414	449,287,989
Hanover Twp	174,334,500	32.32	539,401,300	9,367	8,424,862	547,835,529
Harding Twp	110,097,460	44.02	250,107,815	....	685,363	250,793,178
Jefferson Twp.	210,786,890	54.65	385,703,367	116	2,508,600	388,212,083
Kinnelon Boro.	140,848,088	46.09	305,593,595	150	733,707	306,327,452
Lincoln Park Boro.	102,823,750	56.52	181,924,540	2,177	511,549	182,438,266
Madison Boro.	154,663,670	34.79	444,563,581	92,369	7,679,637	452,335,587
Mendham Boro.	132,279,000	70.02	188,916,024	....	1,730,052	190,646,076
Mendham Twp.	141,698,600	58.39	242,676,143	....	1,086,669	243,762,912
Mine Hill Twp.	61,836,700	82.31	75,126,595	....	434,980	75,561,575

Montville Twp.	212,714,000	41.93	507,307,417	1,941	1,425,568	508,734,926
Morris Twp.	448,045,300	51.91	863,119,437	3,147	4,153,629	867,276,213
Morris Plains Boro.	101,775,860	31.94	318,647,026	8,356	1,109,295	319,764,677
Morristown Town	279,915,950	74.63	375,071,620	203,104	23,189,605	398,464,329
Mountain Lakes Boro.	51,466,400	30.38	169,408,822	9,778	507,844	169,926,444
Mount Arlington Boro.	55,137,500	70.08	78,677,939	239	419,338	79,097,516
Mount Olive Twp.	213,872,950	50.41	424,266,911	192	1,691,082	425,958,185
Netcong Boro.	42,484,150	61.48	69,102,391	35,242	2,961,886	72,099,519
Parsippany Tr. Hills Twp.	603,760,350	43.69	1,381,918,860	3,758	5,050,499	1,386,973,117
Passaic Twp.	84,551,570	33.38	253,300,000	3,372	911,748	254,215,210
Pequannock Twp.	154,772,700	43.54	355,472,439	125	696,415	356,168,979
Randolph Twp.	275,237,291	54.41	505,857,914	7,288	2,749,391	508,614,593
Riverdale Boro.	53,859,300	70.64	76,244,762	4,260	3,713,321	79,962,343
Rockaway Boro.	96,606,700	61.26	157,699,478	3,959	847,131	158,550,568
Rockaway Twp.	257,840,950	43.37	594,514,526	79	1,698,205	596,212,810
Roxbury Twp.	557,184,200	110.16	505,795,389	134,322	24,230,233	530,159,944
Victory Gardens Boro.	13,205,800	100.00	13,205,800	....	52,862	13,258,662
Washington Twp.	364,030,700	99.84	364,614,083	....	3,336,610	367,950,693
Wharton Boro.	139,093,200	98.95	140,569,176	204	685,786	141,255,166
Totals	$7,017,313,538	55.04%	$12,748,968,021	$998,419	$121,404,805	$12,871,371,245

*Exclusive of Class II Railroad Property

Ocean County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Twp.	$ 120,596,220	79.34%	$ 151,999,269	....	$ 3,406,971	$ 155,406,240
Barnegat Light Boro.	50,981,750	49.65	102,682,276	....	142,263	102,824,539
Bay Head Boro.	91,993,400	78.34	117,428,389	412,763	446,804	118,287,956
Beach Haven Boro.	103,485,390	57.62	179,599,774	....	617,785	180,217,559
Beachwood Boro.	102,648,220	84.07	122,098,513	....	698,058	122,796,571
Berkeley Twp.	627,388,900	101.41	618,665,713	....	6,562,971	625,228,684
Brick Twp.	636,125,950	49.74	1,278,902,191	....	7,207,255	1,286,109,446
Dover Twp.	1,056,578,600	58.27	1,813,246,267	6,050	14,447,656	1,827,699,973
Eagleswood Twp.	29,774,750	89.41	33,301,365	....	312,147	33,613,512
Harvey Cedars Boro.	61,072,630	52.93	115,383,771	....	401,384	115,785,155
Island Heights Boro.	25,244,000	71.27	35,420,233	....	190,190	35,610,423
Jackson Twp.	335,165,935	73.88	453,662,608	....	4,362,224	458,024,832
Lacey Twp.	445,085,110	99.46	447,501,619	....	6,452,337	453,953,956
Lakehurst Boro.	21,764,600	92.42	23,549,665	422	2,899,829	26,449,916
Lakewood Twp.	473,005,100	73.24	645,828,919	8,183	8,607,234	654,444,336

Lavallette Boro.	132,567,250	65.08	203,698,909		1,677,309	205,376,218
Little Egg Harbor Twp.	281,385,100	103.98	270,614,637		7,347,386	277,962,023
Long Beach Twp.	446,677,880	63.68	701,441,394		2,498,564	703,939,958
Manchester Twp.	448,698,978	75.41	595,012,569	222	5,958,458	600,971,249
Mantoloking Boro.	84,155,900	83.95	100,245,265		344,025	100,589,290
Ocean Twp.	95,459,250	77.09	123,828,318		839,521	124,667,839
Ocean Gate Boro.	21,893,129	67.18	32,588,760		116,211	32,704,971
Pine Beach Boro.	31,313,650	70.52	44,403,928		131,139	44,535,067
Plumsted Twp	53,761,950	78.94	68,104,826		2,316,463	70,421,289
Point Pleasant Boro.	282,348,050	69.11	408,548,763		4,081,952	412,630,715
Pt. Pleasant Beach Boro.	125,054,775	61.29	204,037,812	1,081	623,727	204,662,620
Seaside Heights Boro.	94,050,600	72.54	129,653,433		428,646	130,082,079
Seaside Park Boro.	125,467,960	88.62	141,579,734		435,681	142,015,415
Ship Bottom Boro.	73,295,480	56.40	129,956,525		574,280	130,530,805
South Toms River Boro.	31,572,550	76.41	41,319,919	1,778	378,415	41,700,112
Stafford Twp.	195,560,985	47.38	412,750,074		5,584,064	418,334,138
Surf City Boro.	104,543,913	61.38	170,322,439		1,764,342	172,086,781
Tuckerton Boro.	52,104,550	93.07	55,984,259		939,962	56,924,221
Totals	$6,860,822,505	68.79	$9,973,362,136	$430,499	92,795,253	$10,066,587,888

*Exclusive of Class II Railroad Property

Passaic County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Boro	$ 104,609,500	66.54%	$ 157,212,955	$ 620	$ 642,628	$ 157,856,203
Clifton City	1,109,995,800	53.50	2,074,758,505	120,940	9,398,700	2,084,278,145
Haledon Boro.	50,873,700	41.61	122,263,158	....	3,757,145	126,020,303
Hawthorne Boro.	233,033,200	50.36	462,734,710	33,758	1,223,309	463,991,777
Little Falls Twp.	125,590,406	40.28	311,793,461	3,910	3,362,159	315,159,530
North Haledon Boro.	66,332,000	32.38	204,854,849	....	284,536	205,139,385
Passaic City	360,191,500	61.91	420,273,785	251295	13,185,172	433,710,252
Paterson City	604,428,160	57.26	1,055,585,330	734,894	19,819,785	1,076,140,009
Pompton Lakes Boro. ...	104,347,500	42.50	245,523,529	526	938,399	246,462,454
Prospect Park Boro.	31,533,000	44.60	70,701,794	....	278,265	70,980,059
Ringwood Boro.	127,496,500	40.89	311,803,619	....	1,401,284	313,204,903
Totowa Boro.	306,689,800	64.08	478,916,667	1,173	2,303,475	481,221,315
Wanaque Boro.	80,446,500	41.82	192,363,702	....	634,400	192,998,102
Wayne Twp.	1,097,226,645	62.90	1,744,398,482	904	12,349,198	1,756,748,584
West Milford Twp.	271,630,600	48.58	559,140,799	1,688	4,634,950	563,777,437
West Paterson Boro.	127,275,600	43.75	290,915,657	....	1,025,016	291,940,673
Totals	$4,701,900,411	54.02%	$8,703,241,002	$1,149,708	$75,238,421	$8,779,629,131

*Exclusive of Class II Railroad Property

Salem County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT*	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	$ 25,446,080	54.89%	$ 46,358,317	....	390,758	$ 46,749,075
Carneys Point Twp.	73,012,270	70.02	104,273,450	$19,700	982,686	105,275,836
Elmer Boro	13,872,350	66.87	20,745,252	11,356	506,465	21,263,073
Elsinboro Twp.	22,959,500	121.20	18,943,482	....	243,720	19,187,202
Lower Alloway Creek Twp.	34,827,890	58.59	59,443,403	....	740,541	60,183,944
Mannington Twp	26,809,200	64.14	41,797,942	3,585	816,651	42,618,178
Oldmans Twp.	26,748,900	58.57	45,669,968	1,497	420,971	46,092,436
Penns Grove Boro	36,570,450	88.18	41,472,499	113	2,567,250	44,039,862
Pennsville Twp.	183,593,100	67.91	270,347,666	4,456	6,534,741	276,886,863
Pilesgrove Twp.	41,593,300	65.03	63,960,172	622	1,073,155	65,033,949
Pittsgrove Twp.	78,501,625	80.60	97,396,557	....	1,275,276	98,671,833
Quinton Twp.	25,876,150	71.00	36,445,282	....	2,619,579	39,064,861
Salem City	47,790,925	80.02	59,723,725	20,329	2,286,723	62,030,777
Upper Pittsgrove Twp.	39,106,300	72.39	54,021,688	....	1,293,330	55,315,018
Woodstown Boro	25,796,550	56.00	46,065,268	1,554	874,779	46,941,601
Totals	$702,504,590	69.79%	$1,006,664,671	$63,212	$22,626,625	$1,029,354,508

*Exclusive of Class II Railroad Property

Somerset County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	$ 150,170,900	65.45%	$ 229,443,697	....	$13,971,290	$ 243,414,987
Bernards Twp.	271,049,278	41.33	655,817,271	$ 2,974	2,192,802	658,013,047
Bernardsville Boro.	379,262,700	108.87	348,362,910	118,390	6,631,784	355,113,084
Bound Brook Boro.	145,075,955	78.22	185,471,689	118,176	5,105,292	190,695,157
Branchburg Twp.	213,353,550	79.19	269,419,813	2,683	2,554,851	271,977,347
Bridgewater Twp.	554,283,624	53.56	1,034,883,540	47,726	4,459,404	1,039,390,670
Far Hills Boro.	30,787,700	55.47	55,503,335	9,036	293,938	55,806,309
Franklin Twp.	736,355,400	94.26	781,196,053	....	11,099,830	792,295,883
Green Brook Twp.	70,918,877	48.69	145,653,886	....	343,532	145,997,418
Hillsborough Twp.	221,512,688	40.98	540,538,526	4,532	5,072,764	545,615,822
Manville Boro.	274,916,925	109.93	250,083,621	196,657	1,286,200	251,566,478
Millstone Boro.	5,525,560	40.71	13,572,980	....	44,540	13,617,520
Montgomery Twp.	219,327,750	75.93	288,855,196	45,329	2,093,362	290,993,887
North Plainfield Boro.	268,768,850	81.61	329,333,231	....	1,695,086	331,028,317
Peapack Gladstone Boro.	93,851,375	96.24	97,518,054	5,178	499,657	98,022,889
Raritan Boro.	145,876,445	76.34	191,087,824	162,444	1,409,057	192,659,325
Rocky Hill Boro.	8,694,750	32.85	26,468,037	....	37,945	26,505,982
Somerville Boro.	160,441,550	61.27	261,859,882	71,093	7,316,143	269,247,118
So. Bound Brook Boro.	70,509,500	91.57	77,000,655	1,354	834,204	77,836,213
Warren Twp.	432,947,415	108.56	396,809,336	....	1,663,849	400,473,185
Watchung Boro.	331,735,993	102.78	322,763,177	....	1,871,810	324,634,967
Totals	$4,785,366,785	73.58%	$6,503,642,713	$785,572	$70,477,340	$6,574,905,625

*Exclusive of Class II Railroad Property

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Sussex County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro.	$ 12,710,130	80.46%	$ 15,796,831	$ 837	$ 334,193	$ 16,131,861
Andover Twp.	45,573,201	37.59	121,237,566	226	279,029	121,516,821
Branchville Boro.	14,659,300	63.41	23,118,278	....	232,527	23,350,805
Byram Twp.	93,324,900	53.01	176,051,500	....	654,799	176,706,299
Frankford Twp.	121,803,899	101.88	119,556,242		1,220,971	120,777,213
Franklin Boro.	34,349,950	47.05	73,007,333	1,659	1,011,435	74,020,427
Fredon Twp.	24,676,888	40.73	60,586,516	....	203,067	60,789,583
Green Twp.	31,399,237	54.06	58,082,199	253	236,396	58,318,848
Hamburg Boro.	33,543,800	94.10	35,646,971	....	266,623	35,913,594
Hampton Twp.	101,976,714	99.14	102,861,321	....	812,111	103,673,432
Hardyston Twp.	55,163,425	46.69	118,148,265	143	450,369	118,598,777
Hopatcong Boro.	254,968,100	77.59	328,609,486	....	1,507,821	330,117,307
Lafayette Twp.	22,827,525	47.33	48,230,562	....	187,073	48,417,635
Montague Twp.	80,470,800	113.91	70,644,193	....	901,910	71,546,103
Newton Town	142,950,114	112.06	127,565,692		4,239,547	131,805,239
Ogdensburg Boro.	40,531,350	70.13	57,794,596	238	121,700	57,916,534
Sandyston Twp.	29,652,100	64.12	46,244,697	....	295,606	46,540,303
Sparta Twp.	219,227,140	53.91	406,653,942	1,423	1,671,851	408,327,216
Stanhope Boro.	34,368,000	46.62	73,719,434	....	304,019	74,023,453
Stillwater Twp.	45,891,025	53.55	85,697,526	....	306,652	86,004,178
Sussex Boro.	23,678,275	77.19	30,675,314	....	2,420,128	33,095,442
Vernon Twp.	245,185,790	56.56	433,496,800	838	4,138,581	437,636,219
Walpack Twp.	538,140	47.22	1,139,644	....	57,066	1,196,710
Wantage Twp.	72,927,835	43.71	166,844,738	....	7,159,216	174,003,954
Totals	$1,782,397,638	64.06%	$2,781,409,646	$5,617	$29,012,690	$2,810,427,953

*Exclusive of Class II Railroad Property

Union County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp. ..	$ 255,929,311	41.53	$ 616,251,652	....	$ 1,242,253	$ 617,493,905
Clark Twp.	286,336,300	61.06	468,942,516	4,064	1,329,100	470,275,680
Cranford Twp.	429,835,700	64.22	669,317,502	362,949	5,712,226	675,392,677
Elizabeth City	946,980,900	81.46	1,162,510,312	9,714,685	25,073,800	1,197,298,797
Fanwood Boro.	90,684,200	47.22	192,046,167	8,861	482,387	192,537,235
Garwood Boro.	76,327,500	70.63	108,066,686	16,037	433,230	108,515,953
Hillside Twp.	314,658,600	83.07	378,787,288	79,597	2,105,918	380,972,803
Kenilworth Boro.	182,852,300	67.07	272,629,044	37,543	993,709	273,660,296
Linden City	1,104,622,700	74.79	1,476,965,771	774,566	9,279,000	1,487,019,337
Mountainside Boro.	171,962,700	53.09	323,907,892	....	805,700	324,713,592
New Providence Boro. ..	290,105,800	61.40	472,485,016	1,576	5,821,236	478,307,828
Plainfield City	385,498,625	71.98	535,563,525	301,039	13,601,692	549,466,256
Rahway City	348,996,000	69.77	500,209,259	882,547	9,538,100	510,629,906
Roselle Boro.	264,608,600	81.44	324,912,328	28,591	7,838,254	332,779,173
Roselle Park Boro.	141,803,800	59.39	238,767,133	49,023	780,431	239,595,587
Scotch Plains Twp.	302,111,800	50.49	598,359,675	62	1,606,431	599,966,168
Springfield Twp.	351,968,000	69.29	507,963,631	757	2,697,002	510,661,390
Summit City	375,947,200	41.59	903,936,523	314,213	4,873,666	909,124,402
Union Twp.	962,243,500	67.91	1,416,939,331	32,614	14,265,183	1,431,237,128
Westfield Town	427,143,400	43.29	986,702,241	3,077	4,025,887	990,731,205
Winfield Twp.	1,391,700	49.21	2,828,084	....	34,500	2,862,584
Totals	$7,712,008,636	53.43%	$12,158,091,576	$12,610,621	$112,539,705	$12,283,241,902

*Exclusive of Class II Railroad Property

Warren County, 1981 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	$ 61,970,970	69.43%	$ 89,256,762	$ 1,267	$ 910,421	$ 90,168,450
Alpha Boro.	44,440,300	98.48	45,126,219	1,977	252,292	45,380,488
Belvidere Town	44,095,614	79.22	55,662,224	10,161	3,624,371	59,296,756
Blairstown Twp.	101,803,782	75.64	134,589,876	....	1,044,615	135,634,491
Franklin Twp.	50,083,171	100.91	49,631,524	166	742,871	50,374,561
Frelinghuysen Twp.	34,613,905	78.72	43,970,916	....	280,886	44,251,802
Greenwich Twp.	28,782,800	72.62	39,634,811	1,060	331,339	39,967,210
Hackettstown Town	74,171,725	43.39	170,941,980	9,294	1,750,081	172,701,355
Hardwich Twp.	33,059,450	107.02	30,890,908	....	159,346	31,050,254
Harmony Twp.	47,793,471	74.51	64,143,700	4,807	422,421	64,570,928
Hope Twp.	32,881,920	82.29	39,958,585	....	829,085	40,787,670
Independence Twp.	53,838,540	72.27	74,496,389	785	646,093	75,143,267
Knowlton Twp.	53,941,175	113.17	47,663,846	262	636,198	48,300,306
Liberty Twp.	30,232,388	72.20	41,873,114	152	191,811	42,065,077
Lopatcong Twp.	109,741,985	99.53	110,260,208	4,202	1,073,813	111,338,223
Mansfield Twp.	84,034,142	73.29	114,659,765	652	951,873	115,612,290
Oxford Twp.	23,569,790	83.43	28,250,977	....	472,108	28,723,085
Pahaquarry Twp.	67,950	13.33	509,752	....	13,364	523,116
Phillipsburg Town	215,579,865	98.71	218,397,189	361,205	4,717,986	223,476,380
Pohatcong Twp.	61,053,117	78.86	77,419,626	3,461	886,529	78,309,616
Washington Boro.	95,036,500	82.97	114,543,208	61,346	3,084,784	117,689,338
Washington Twp.	45,883,150	48.70	94,215,914	465	609,964	94,826,343
White Twp.	96,460,630	77.06	125,176,006	3,673	546,785	125,726,464
Totals	$1,423,136,340	78.57%	$1,811,273,499	$464,935	$24,179,036	$1,835,917,470

*Exclusive of Class II Railroad Property

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